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07

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Introductory.

Main Divisions of the Indian Accounts.

The main divisions are:--

- (1) Revenue.
- (2) Capital.
- (3) Debt.
- (4) Remittance.

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure theretrom, the net result of which represents the surplus or deficit which determines the feasibility of reduction, or the necessity for increase, of taxation. The second division deals with expenditure met usually from borrowed funds, such expenditure being incurred with the object either of increasing concrete assets of a material character, or of reducing recurring liabilities, such as those for future pensions by payment of the capitalised value, and also final receipts of a capital nature intended to be applied as a set off to capital expenditure, such as contributions received from Indian States or Railways The third division comprises receipts and payfor Railway construction. ments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads: under which appear all cash remittances from one treasury to another, besides those which are necessary to accommodate items in transit between different branches of the accounts Department or between the Home Treasury and India. Credits and debits taken to these heads in the first instance are cleared eventually by adjustment under final heads.

It may be explained that the transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period.

The cash basis system is, however, unsuitable for recording the transactions and presenting at any time the true state of affairs of Government Commercial undertakings which are run on strictly commercial principles. A special accounting procedure has, therefore, been prescribed for these undertaking; according to which only such items, as capital invested by Government in the concern and profit or loss arising out of the activities of the concern, which show the financial effect of the undertaking on the Public Accounts, are recorded under the appropriate Revenue or Expenditure major head, while for all other receipts and payments connected with the activities of the undertaking a hanking account is kept at the treasury under the head "P.—Deposits and Advances, etc.—Personal Deposits". The detailed accounts of this class of undertaking are maintained outside the regular accounts in the proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

Sections and Major Heads of Accounts.

2. Inside each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into the Major Heads The Sections are distinguished by letters of the alphabet, a double letter denoting the capital portion of the particular set of transactions, while the Major Heads are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. A complete list of the Sections classified under the four main divisions is appended The Major Heads comprised in each Section will be found detailed in the sectional abstract preceding the accounts of the section.

Treasury Balances, Paper Currency Reserve and Gold Standard Feserve. 3. The accounts work from balance to balance, these balances working

up to the general cash balances, a small portion of which is kept in the

treasuries all over India while the bulk is deposited with the Imperial Bonk of India in India and in the Bank of England in England. Outside these cash balances are the Paper Currency Reserve and the Gold Standard Reserve, the transactions of which appear in the Treasury accounts as deposit transactions only, their balances being kept entirely distinct from the cash balances.

Peculiarities of the Indian Accounts.

4. The Indian Accounts are complicated by reason of their-

(1) covering transactions not only of the Central Government but also of the Provincial Governments, with their separate resources and theoretically separate balances; and

(2) combining transactions in two currencies, rupee and sterling, the exchange relation of which varies from time to time.

The present method of exhibition of the accounts is the outcome of a series of changes which are briefly summarised below.

Summary of changes in the accounts.

5. The changes up to the end of 1878-79 were summarised in a Parliamentary Paper of 1880 which is reproduced below:—

"From the time that the East India Company ceased to be a trading Company, till 1855, the Accounts of the Revenue and Expenditure of British India were presented to Parliament in rupces so far as related to transactions in India, and in pounds for transactions in England, a general abstract being given in which the rupees were converted into sterling money, at the rate of 2s, the sicca rupee (equal to 1s. 10½d. the Company's rupee), and the final surplus or deficit was stated in pounds sterling. The Accounts showed, on the one side, the net revenue, after deducting from the gross receipts the charges of collection, refunds and drawbacks, allowances and assignments under treaties and allowances to village officers, etc., and on the other side the general charges of administration. Thus, for 1839-40, the Parliamentery Accounts, when the figures are stated in round numbers at the rate now adopted, of 2s, the Company's or Government rupee, give the revenue as £15 545,000, and the charges at £17.623,000; by transferring to the expenditure side the direct claims on the revenue, the receipts become £20.149,000, and the charges £22,227,000

"The Accounts were presented to Parliament in the old form up to and including those for the year 1853-54. It having been considered, however, that this form called for revision, separate returns were also made in compliance with orders of the House of Commons, for 1851-52, 1852-53, and 1853-54, in which there were statements showing, at the above mentioned rate of exchange, the total income and the total expenditure including in the latter direct claims on the revenue. Statements of net income were also given. In the Accounts of 1854-55 the form of these returns was adopted in place of the old form, rupees being converted into sterling at the exchange of 1s. 10½d, the Company's rupee

"In 1859 the rate of 2s. for the Government rupee (formerly called the Company's rupee) was fixed as that to be adopted in the Parliamentary Accounts, (the income and expenditure being thereby apparently increased by 1, the or upwards of £2,000,000); those for 1857-58 and for all subsequent years have been so prepared.

"In the Accounts presented to Parliament for 1859-60, the interest on Guaranteed Railway capital was for the first time shown as a charge on the revenue of the year.

"In 1867-68 the policy of constructing Extraordinary, now called Productive, Works from borrowed money, and excluding the capital charge from the ordinary expenditure of the year, was sanctioned. The amount of this capital outlay is now shown in the Statement of Receipts and Disbursements under a heading of Debt Incurred, or Debt Transferred, for

Productive Public Works, and the interest on that debt is shown as a charge of the year.

"In 1870-71 the system was commenced of allotting to the Provincial Governments grants of money, with the responsibility of meeting therefrom certain charges. In that year the only financial effect was an advance of £200,000 to provide those Governments with a working balance; but in the following years the change affected the accounts in a two-fold manner; certain receipts, estimated at about £650,000, being deducted from the expenditure, both sides of the account were reduced to that extent during the years from 1871-72 to 1875-76, and expenditure to the amount of about £5,000 000 was shown in a single line as 'Allotments for Provincial Services' instead of under the several headings under which it was incurred.

"In the Accounts for 1871-72 statement of net income was abandoned, and the revenue was thenceforward shown only in gross, the direct claims thereon being included in the expenditure.

"In the Accounts for 1876-77 the mode of exhibiting the transactions of the Provincial Governments was altered. Instead of one net sum being charged under Allotments for Provincial Services, the receipts and expenditure were shown (as before 1870-71) under their proper headings, and the difference between the grants and the actual outlay was stated under the head of 'Adjusting Receipts from Provincial Governments (Provincial Deficits)' on the revenue side, or 'Adjusting Payments to Provincial Governments (Provincial Surpluses)' on the expenditure side. These two headings show practically the balance by which the Government of India, as banker for the Provincial Governments, is debtor to, or creditor by, those administrations

"In the Accounts of the same year, 1876-77 the practice was introduced of showing at the fact of the Abstract of Ordinary Revenue and Expenditure, the annual revenue from Productive Public Works, and the annual charge for interest and working expenses in connection with them. In the case of the State Works which are directly managed by the Government, the whole receipts and charges are shown; in that of the Guaranteed Companies, only the net traffic receipts are given, and the interest, surplus profits, etc., which have to be defraved from them. Previously, only the net charge upon the revenue in connection with the Guaranteed Companies was shown; by adopting the mode of showing the whole of the net traffic receipts on the one side, and the charge for interest on the other, both sides of the Account were, in 1876-77, increased by £4,705,000.

"In 1877-78, a new heading of Provincial Rates was introduced, under which were entered the receipts from the special taxation imposed on the land in 1877. In 1878-79 a further change was made by bringing into the general account of revenue, chiefly under the head of Provincial Rates, local funds previously accounted for separately, a corresponding charge being entered under various headings on the other side. The increase to both sides of the Account caused by this alteration was about £2.850 000."

6. The changes in the accounts made subsequent to 1878-79 are indicated Up to 1879-80 the Provincial and Local Deficits were shown as Revenue, and the Surpluses as Expenditure, of the Government of India: in 1880-81 the Deficits were removed from the Accounts of Revenue, and the total Expenditure chargeable on the revenue of the year was arrived at by adding to or deducting from the Ordinary Expenditure the difference between the Provincial and Local Surpluses and Deficits. In 1881-82 the head 'Gain by Exchange' was removed from the Account of Revenue, and the excess of loss over gain was shown in the Account of Expenditure as "Exchange on Transactions with London." In 1882-83 the gross (instead of the net) receipts of the East Indian Railway were credited to revenue. as in the case of State lines, and the working expenses were included in the expenditure under Productive Public Works. In the Accounts of 1892-83 the General Account also was recast, the Revenue and Expenditure being shown in greater detail than before, other receipts and dishursoments being for the most part shown net instead of gross and the transactions in India and England being no longer separated. At the same time, the Accounts of Revenue and Expenditure were arranged in appropriate groups corresponding to the heads shown in the General Account. Further changes were made in the General Account in 1884-85, the most important of which related to the method of exhibition of exchange. This had previously been shown in lump under the head 'Exchange on transactions with London', which represented roughly the difference between the sterling equivalent of the Indian rupee figures converted at the conventional rate of 2s. and the actual amount received in England through the sale of Council Bills. In the year 1884-85 was introduced the system of distributing exchange over the several Major Heads of revenue and expenditure, with the result that the transactions under each of these heads were shown in tens of rupees (Rx). The Exchange in respect of debt and remittance transactions was, however, shown in lump under a separate nead and any difference between the actual exchange and the sum total of the exchange adjusted as above figured in the revenue account under the head 'Exchange' in the 'Miscellaneous' group.

7 In 1899-1900 the 'Rx' system mentioned in the preceding paragraph was abandoned as a result of the rupee having attained stability at 1s. 4d., rupee figures being thenceforth converted at Rs 15=£1, such triffing differences on account of exchange as occurred being distributed among the Revenue. Capital and Debt Sections of the Account and shown in lump sums except under capital heads In 1906-07, the Railway transactions were shown net, the working expenses being taken in reduction of gross receipts, and certain other changes of a minor character were introduced. 08, there was a regrouping of Military charges the Royal Indian Marine and Military Works transactions, till then included with corresponding transactions in the Civil Department, being transferred to the Military Section of the Accounts From 1920-21 the accounts were prepared on the basis of the rate of 2s per rupee for the conversion of English sterling transactions into rupees, and from 1991-99 the difference between the conventional rate and the average rate of Exchange in the average of the daily Calcutta telegraphic transfer rates on London, was distributed over the several Major Heads of revenue and expenditure Minor changes of detail were introduced from time to time, among which may be mentioned the unification of the heads 'Posts' and 'Telegraphs' as a result of the amalgamation of the two Departments, the bifurcation of several heads owing to expansion of Departmental activities and the introduction of a senarate head for the adjustment of transfers between Imperial and Provinrial Governments, till then adjusted by an increase or decrease of the Provincial share of Land Revenue and by a corresponding decrease or increase of the Imperial share

- 8 A complete recasting of the Accounts was rendered necessary by the Reforms Scheme and opportunity was then taken to introduce a number of improvements, all of which were given effect in the accounts for the year 1921-22. The major changes are very briefly summarised below:—
 - (i) The exhibition of Provincial transactions as a separate entity rendered necessary by the grant of Provincial autonomy, and the consequent re-arrangement of the subsidiary accounts on the basis of Governments instead of areas.
 - (ii) The regrouping of the Sections and Major Heads, in which special attention was paid to the more complete exhibition of the transactions of Commercial Departments.
 - (iii) The framing of the accounts on a rupce basis, the sterling figures being converted into rupees instead of vice versa.
- 9. Throughout these Accounts, a distinction has been drawn between items relating to Provincial revenues and those relating to the areas in which receipts and payments take place. Thus a column headed by the name of a province alone (vide Accounts Nos. 2, 3, 5, 6, 14—16, etc.) is to be taken as referring to a geographical area, while in the heading of a column the entries in which are intended to show the revenues or expenditure of a Province the word 'Government' has been inserted.

In the subsidiary statements the column 'other areas' includes Central transactions in Provincial areas which are not shown separately to avoid undue elaboration.

- 10. The tomowing changes of importance have been introduced since the year 1922-23:—
 - (i) The opening of new capital Major Heads in the different Sections of the Accounts for the exhibition of expenditure of a capital nature undertaken by Local Governments from borrowed funds.
 - (ii) The grouping of all forms of remittance transactions under 'Sec. T—Remittances', that Section being amplified so as to cover all remittances between England and India. The revised method of grouping is shown in the Appendix to this Note.
 - (iii) The opening of a new Section "M.—Extraordinary Items", with two Major Heads for the record of special receipts and charges of a non-recurring character, so as to distinguish them from the ordinary revenue and expenditure of Government.
 - (iv) The separation of Railway finance from the general finances of the Government of India and the constitution of a Depreciation and a Reserve Fund for Railways This is more fully described in the general note to the Railway Sections (Sections B. and BB.) of these accounts.
 - (v) The introduction of a commercial system of accounts in the Indian Posts and Telegraphs and the Indo-European Telegraph Departments, with a separate Depreciation Fund for each of these Departments. This is fully described in the general note to the Posts and Telegraphs Sections (Sections D. & DD.).
 - (vi) The constitution of a Provincial Loans Fund for systematising the arrangement for loans and advances made by the Central Government to the Provincial Governments, involving, interalia the opening of a new Deposit head "Provincial Loans Fund" under Section "P—Deposits and Advances" for the record of transactions in connection with the Fund.
 - (vii) The adoption by Government of a debt redemption scheme for the eventual redemption of all debt of the Central Government.
 - (viii) As a result of the fixation of the rate of exchange at 1s. 6d. to the rupee with effect from the 1st April 1927, the accounts from 1927-28 have been prepared on the basis of Rs. 13\frac{1}{3} to the pound sterling in converting sterling transactions into rupees.
 - (ix) The changes in the constitution of the old Famine Insurance Fund, involving the creation of the new Famine Relief Fund to provide, as its main and primary object, for expenditure on Famine Relief proper.
 - (x) The institution of a 'Military Reserve Fund' in connection with the scheme for the regulation of the stabilised Military Budget with effect from 1928-29, and the opening, in connection therewith, of two new major heads 'XXXVIII-A—Transfers from the Military Reserve Fund' and '50-A—Transfers to the Military Reserve Fund' in the Revenue Section of the accounts, and also of a new Central Ledger head 'Military Reserve Fund' under 'Section P—Deposits and Advances'.
 - (xi) The reconstruction on a commercial basis of the accounts of the Lighthouse Administration in India from 1929-30 necessitating the opening of two separate major heads 'XX(I)' and '27(1)—Lighthouses and Lightships' in the revenue section and the capital major bead "56E. II—Capital expenditure on Lighthouses and Lightships' in the capital section of the accounts.

APPENDIX.

LIST OF SECTIONS.

I.—Revenue—

A.—Principal heads of Revenue. -Principal Revenue Heads:-

Forest and other Capital Outlay charged to Revenue.

B.—Railway Revenue Account.

BB.—Railway Capital Outlay charged to Revenue.
C.—Irrigation Revenue Account.
C'C.—Irrigation Capital Outlay charged to Revenue.

D.—Posts and Telegraphs Revenue Account.

DD.—Posts and Telegraphs Capital Outlay charged to Revenue.

E.—Debt Services.
F.—Civil Administration.
FF.—Civil Administration. Capital Outlay charged to Revenue.

G.—Currency and Mint. H.—Civil Works.

-Capital Outlay on Civil Works and Miscellaneous Public Improvements charged to Revenue.

J.—Miscellaneous.

JJ.—Miscellaneous Capital Outlay charged to Revenue.

K.—Military Services.

L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

 $\mathbf{M}.-$ -Extraordinary Items.

II.—Capital-

AA.—Principal Revenue Heads:—

Forest and other Capital Outlay not charged to Revenue. BB.—Railway Capital Outlay not charged to Revenue.

CC.—Irrigation Capital Outlay not charged to Revenue.
D1).—Posts and Telegraphs Capital Outlay not charged to Revenue.

FF.—Civil Administration—Capital Outlay not charged to Revenue.

GG.—Currency and Mint Capital Outlay not charged to Revenue. HH.—Capital Outlay on Civil Works and Miscellaneous Public Improvements not charged to Revenue.

-Miscellaneous Capital Outlay not charged to Revenue.

III.—Debt-

N.—Public Debt.
O.—Unfunded Debt.
P.—Deposits and Advances.
Q.—Loans and Advances by the Central Government.
R.—Loans and Advances by Provincial Governments.
S.—Advances from the Provincial Loans Fund.

IV.—Remittance-

T.—Remittances—

I.—Remittances within India:-

(a) Between treasuries.

(b) Between Provinces or Departments under different audit circles.

II. Remittances between England and India.

(a) Remittance Account.

Purchases and sales of Sterling and other transfers.

(i) Sterling purchased in India.(ii) Sterling sold in India.

(iii) Sterling taken over in London.
(iv) Transfers through Paper Currency Reserve.
(v) Transfers through Gold Standard Reserve.

Note 1 .- The opening and closing balances are shown under the head; Cash Balances.

Note 2.—In an account showing purely Central transactions, an additional adjusting head is necessary for showing the net transactions of Provincial Governments and this is shown under the head Dalances of Provincial Governments '(vide Account No. 7).

GENERAL ACCOUNTS.

1-A.—General Account of Revenue and Expenditure		Page. 2 aul 3
1-B. ,, ,, of Receipts and Disbursements		4 and 5
2.—Account of Revenue by Major Heads		6 to 11
3. " OF EXPENDITURE BY MAJOR HEADS		12 to 17
4-A. ,, OF REVENUE IN ENGLAND		18 to 21
4-B. " OF EXPENDITURE IN ENGLAND		2 2 to 27
5 & 6.—ACCOUNTS OF REVENUE AND EXPENDITURE OF THE CENTRAL GOVERNMENT		28 to 39
7 , of Receipts and Disbursements of the Central Government .	•	40 to 45
8 & 9. , OF PROVINCIAL REVENUE AND EXPENDITURE	•	46 to 51
10 & 11.—Accounts of Receipts and Disbursements of Provincial Governments .	•	52 to 55
11-A to 11-I.—Statements of distribution of the expenditure of Provincial Governments between Reserved and Transferred		56 to 73
12.—STATEMENT OF VOTED AND NON-VOTED EXPENDITURE OF CENTRAL AND PROVINCE GOVERNMENTS	AL.	74 to 83

In these Accounts a pound stelling has been taken as the equivalent of 13½ rupees. Had this rate of exchange been realised, the sterling equivalent of any rupee figure would have been found by dividing it by 13½. The average rate of exchange during the year, i.e., the average of the daily telegraphic transfer rates from Calcutta on London, being, however, Rs. 13:4454 per £, the difference between the monthly average rates and the fixed rate of £1 = Rs. 13½ on the sterling transactions has been exhibited against the respective heads under a separate column 'Exchange'. The effect of this adjustment is practically to convert the English sterling figure into rupees at an average instead of at the conventional rate of exchange. The sterling equivalent of the total figure against any head will therefore be obtained approximately by dividing the total rupee figure by the average late given above.

Note.—The formula does not apply to debt and remittance heads, in respect of which no adjustment is made on account of exchange on English transactions finally booked in the Home Account. The sterling equivalent in such case will work out as follows:—

- (1) The Indian rupee figure divided by the average rate, p.!us
- (2) the English sterling figure, i.e., the rupee figure shown in the column "England" divided by 13;

No. 1-A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE of the for the year ended

		India.		[First conv Rs. 13} and t	ENGLIND. ERTED INTO BLN EXCUA	lks. ar £1= inge addip.]	1	NDIA AND ENGL	IND.
R E V E N U B.	Contral.	Provinces	T: TA'	Central,	Picyincul,	Torus,	Central.	Piorimal.	Torri
	Ħ	ı		Æ	n	R	R	R	R
Revenue.					3		:	1	
Principal Heads of Revenue:—						i			
Customs	51,27,66,229		51,27,66,229			; 	51,27,60,225		51.27,66,22
Taxes on Income .	16,70,56,233	35,73,975	17,0ა, 3 0, 20 ა :	4,588		1 588	16,70,60,821	35,73,975	17.06,84,79
Salt .	6.70,46i,954		6,76,4′,351				0,7 3,46,354		6,70,46,354
Օրատ	8,04,09 ,7 75		3,01,09.788				3,04,09,788		3,04,00,78
Othor Heads	2,25,57,740	74,37,40,896	76,62,98,636	2,437	7,509	9,046	2,25.60,177	74,37,48,405	76.63,08,582
Total Principal Heads	80,04,36,311	74,73,11,871	1,54.77,51,215	7,025	7,509	14,534	80,04,43,860	71,73,22 880	1,54,77,65,740
Ranways. Net Receipts (including transfers	87,10,65,518	3,03,984	#7,19,69,502	22,870	,	_22,870	37,16,42,648	3,03,981	37,19,46,632
from Reserve Fund) Irrigation Net Recorpt	9,93, 200	7,57,11,114	7,97,07,323	8	74, 988	-74,996	9,96,201	7,86,36,126	7,96,83,827
Posts and Telegraphs Net Receipts	~:1,36,181		3,36,181	4,86,032		4,86,082	1,49,001		1,49,901
Interest Receipts .	0 ,52,337	2,43,65,865	 3,40,07,700 	3,44,08,254	•	3,44,09,254	4,40,60,580	2,43,55,365	6,84,15,954
Civil Administration .	1,16,34,690	4 71,29 48 (5,87,64,124	24,836	30,404	 55, 240	1,16,59,526	4,71,59,838	5,88,19,364
Currency and Mint .	2,46,56,033 }	•	2,16,56,033	27,12,772		27 12,572	2,73,68,506		273,68 805
Civil Works	22 60,757	1,05,67,103	1,28,33,960	1, :01	1,517	216	2:,65,456	1,05,68,620	1,25.34 076
Miscellaneous .	79,08,856	2 ,74,22 ,610	3,53,31,475	16,53,557	42,360	16,95,917	05,62,413	2,74,64,979	3,70,27,392
Military Receipts .	2,95,96,181	•••	2.95,96,181	1,02,12,562		i 1 02,12,562 	3,98,08,743	•••	3,98,08,743
Extraordinary Items-	! !					!			
Extraordinary Me- ceipts	1,55,00,000	84983,015	2,39,85,015	33,94,14 0		33,94,440	1,88,04,440	84,85,015	2,78,79,455
Transfers from Reve- nue Reserve Fund		15,00,000	15,00,000		•••			15,00,000	15,00,000
Total Revenue	1,27,89,76,742	94,57,89,505	2,21,97,66,247	5,28,75,349	6,802	5,28,82,151	1,32,68,52,091	94,57,96,3.7	2,27,26,48,398
Miscellaneous Adjust- ments between Central and Provin- cial Governments	+3,011	2,011			•••		+8,011	—3,01 1	
Revenue as finally distributed be- tween Central and Provincial .	-i. 1, 27,39,7 9, 7 58	94,57,86,491	2,21,97,66,247	5,23, 75, 349	6,502	5,28,82,151	, 1,82,68,55,102	94,57,93,296	2,27,26,48,398
TOTAL .	141	1.,				,,,	1,32,68,55,102	94,57,93,296	2,27,26,48,398

SENTRAL GOVERNMENT and of the PR OVINCIAL GOVERNMENTS in India and in England 1st March 1930.

Cent.al. R 4,00,87.516	Provincial.	T_ial,	Centrel	Provincial,	IFs/c3	1 ,		
	Ð.	n			Total -	Central	Provincial.	Total.
4,00,87.516	j	π	k	ł:	R	Ŧ	R	R
4,00,87.516		!						
	10,17,75,585	14 18,66,101	7,61,716	19,54,489	i 27 45,2: a ! i	4,08,40,282	10,87,62,074	14 46 11,306
4,85,064	27,21,837	\$2,7c,40 1	28,184		28,184	5.13,198	27,: 1,367	02,84 58 5
8,80,06,510	72,097	18,50,78,907	12,21,19,875		12.21,19,575	31.04 56,685	72 097	31 05.28 782
29,43,602	5,85,95,175	6 15,28,777	5 <u>4,</u> 888	8,43,1 <u>44</u>	9 37 477	29,97,935	5,94 65,819	6,24,66 254
S2,68,G0 6	•	82 63,6 06	4.716		471 ₀	-2,68.32 <u>2</u>		82,68 322
8,27,73,453	2.79,86 318	11,07,59,771	8,20,04,971		8,30,93,974	18,58 67,427	2 70,86,818	19,88 ,53,74 5
.1,34,23,704	54,01,16,810	65,35,70,514	1. 11 67 634	1 52.37.216	2.84 04,900	12,65 91,385	55,57,54.07(68,19,7e,414
63,81,883		63,81,983	10,38,611	***	10,38,611	74,20,491		74,20,494
2,57 63.176	11,34 50,685	18,02 13,861	63,594	29 78 412	80 12,806	2,58 27,070	11 64,29,097	14,22,56.167
1,77,56.467	6,02.28,483	7.70.5 4, 960	2,68 08,531	1,19 47.465	3.87.55.990	4.45,64.998	7,21,75,898	11,67,40,896
4,72,44,470		44.72.14.70	14,45,64,273		14,35,44,273	59,08,08,743		59,08,08,743
0,062	27,948	34,010	••		•	6,032	27,949	34,010
3,31,35,813	90,49,97,388	1.53.81.33.201	39,10,85,691	3,30.29.77c	12,40,65,4 17	1,92,41,71,504	9°,80,27,164 	2,26,21,98,66
	•••	•••	•••	•••	•••	→ 26,83,598	+77,66,132	1 ,04,4 4,770
								-
			•,,		•••	1,82,63,55 102	94,57 93.296	2,27 ,26 ,48,891
	29,43,602 82,68,606 8,27,73,453 1,34,23,704 63,81,883 2,57 63,176 1,77,56,467 4,72,44,470 0,062	29,43,602 5,85,95,175 92,68,006 8,27,73,453 2.79,86 318 1,34,23,704 54,01,46,810 63,81,883 2,57 63,176 11,34 50,685 1,77,56,467 6,02,28,433 4,72,44,470 6,062 27,948 3,31,35,813 90,49,97,888	29,43,602 5,85,95,175 615,28,777 82,68,006	29,48,602 5,85,95,175 6 15,28,777 54,385 82,68,006	29,49,602 5,85,95,175 6 15,28,777 54,385 8.48.141 82,69,006	29,44,602 5,85,95,17; 615,28,777 54,385 8.48.144 9.37.477 82,68,006	99,44,602 5,85,95,17; 615,28,777 54,385 8.48,141 9 37 477 29,97,635 82,68,006	20,43,602 5,85,95,177

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

		7	
Receipts.	India.	ENGLAND. (Stelling converted into Bs. at £1= Rs. 18½.)	Total.
	R	ŧŧ	H.
Surplus	33,82,89,989	33,55,56,391	26,83,598
Railway Capital not charged to Revenue—			
Capital contributed by Railway Companies and Indian States towards outlay on State Railways .	2,48,676		2,48,676
Debt, Deposits and Advances—			
Permanent Debt (net incurred)	14,87,12,012	6,02,45,272	20,39,57,254
Floating Debt (net incurred)	22,10,65,000	8,00,00,000	30,10,65,000
Unfunded Debt (net incurred)	10,23,83,994	2,80,38,477	13,04,22,471
Total Debt, Deposits and Advances .	46,71,61,006	16,82,83,749	63,54,44,755
Total Reckipts .	_87,56,44,671	-16,72,72,642	68,88,72,029
Opening Balance on $\begin{cases} \text{India} & . & . & . \\ \text{April 1st, 1929.} \end{cases}$ England (£5,245,250)	9,20,46,097 	6,99,36,668	} 16,19,8 2,7 65
GRAND TOTAL .	89,76,90,768	9,73,85,974	80,03,54,794

GOVERNMENT in India and in England for the year ended 31st March 1930.

Disbursements.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1= Rs. 13\frac{1}{3}.)	Тотат
Railway, Irrigation, Posts and Telegraphs and other Capital outlay not charged to Revenue—	π	R	Ħ
Outlay on Security Printing Press	22,754		22,754
Construction of State Railways	13,23,30,470	16,95,03,205	30,18,38,67
Construction of Irrigation, etc., Works	2.99,477	···	2,99,477
Capital Outlay on Posts and Telegraphs	26,15,974	6,91,365	38,07,889
(apital Outlay on Vizagapatam Port	81,17,039	4,57,179	35,75,018
Capital outlay on Light Houses and Light Ships .	-3,20,568	3,33,854	12,821
Currency Capital Outlay	29,992	38,640	68,632
Initial Expenditure on new Capital at Delhi	67,68,012	5,04,197	72,72,229
Payments of Commuted Value of Pensions	38,08,683	•••	38,08,688
Total Capital Account Disbursements .	14,86,72,668	17, 15,27,970	32,02,00,688
Debt, Deposits and Advances—			
Deposits and Advan es (Net)	2,09,36,529	22,26,743	2,81,63,272
Loans and Advances by the Central Government (net Advances)	7,20,11,416		7,20,11,416
Remittances (Net)	89,67,86,142	-39,16,23,730	51,12,402
Balances of Provincial Governments	17,00,336	3,53,75,360	3,70,75,696
Toyal Disbursements	64,00,57,091	18,24,93,657	45,75,63,434
Closing Balance on $\begin{cases} India \end{cases}$ England (£6,386,826).	25,76,58,677 	 8,51,57,688	84,27,91,360
GEAND TOTAL	89,76,90,768	- 9,78,85,97 <u>4</u>	80, 3,51,7:14

No. 2-ACCOUNT of the REVENUE of India (both Central and Provincial), showing the for the year ended

HEADS OF REVENUE.		ILS OF IDIABY DUNTS.	India General	Balue histan	North- West- Frentier	Madias.	Bombay.	Bengal,	
	No. of account,	Page.	(a)		Province,				flem Ka
A.—Principal Heads of Reve- nue—			R	R	R	R	R	R	
I.—Customs	14	95	32	3,965	1.575	5,04,91,639	19,39,28,500	18,62,37,933*	i
II.—Taxes on Income	15	99	1,50,24,979	1,88,828	9,86,888	1,41,29,116	3,69,15,692	6,18,24,527*	2
III.—Salt	16	103	1,52,64,582	355		1,47,44,661	1,57,84,206	1,84,08,666*	3
IV.—Opium	17	107							4
V.—Land Revenue	18	113	o,11,71 7	10,95,913	21,03,921	5,21,08,474	4,79,62,982	3,24,74,242	5
VI.—Excise	19	119	33,21,820	6,75,493	10,71,625	5,92,26,094	4,11,94,351	2,26,24,989	6
VII.—Stamps	20	124	13,04,719	1,77,528	10,90,547	2.50,02,012	1,78,92,089	3,91,96,650	7
VIII.—Forest	21	129	22,85,051	29,300	8,64,877	63,55,921	79,74,964	80,52,078	8
IX.—Registration	22	134	84,366	6,313	78,195	35,57,508	12,32,781	31,69,133	9
IX. A.—Scheduled Taxes	22B	137		•••			2 \ 11,839	16,29,123	10
X.—Tributes from Indian States	23	140	41,19,427	••		9,96,519	13,26,924	67,701	11
Тотац .			3,99,66,693	21,77,690	61,98,128	22,66,99,946	86,62,24,128	36,86,85,042	12
B.—Railways—		1							:
XIA.—State Railways—									{
Commercial lines-	1			•					
Guoss recenpts	27	168	1,01,04,09,870		••		•••	•••	18
Deduct—Working Expenses Surplus Profits	27	109	65,36,07,079	•••			•••	•••	14
paid to Indian States and Railway Companies	24	145	1,51,97,708			• •			15
	24	140	00.04.05.060						
Net Receipts		; 	33,96,95,083		•••	.,	•••		16
XIB -State Railways-		,							
Strategic imes							,		
Gross receipts	27	148	1,58,81,300					•••	17
Deduct-Working Ex-	27	189	2,08,82,341				•••	11	18
Net Receipts .			50,01,041	•••		•••			19
Total Net Receipts			33,46,94,042			•••	•••		20
XII-Subsidised Companies .	29	180	12,37,361	***	•			1,19,062	21
XIIA—Railway Miscellaneous Receipts—			,,,,,,,	,	•…			,,	-
Commercial Lines	91	182	1,46,03,805	3 0 1		,			2:
Strategic Lines	31	182	8,08,604	301	···		***	•••	23
XIIB—Transfers from Railway Reser 'e Fund	27C	175	2,08,21,706		•••	" Š			24
Total	-	.	37,16,65,518	•••	411			1,19,082	2
1 ,			. , , ,						
('arried over			41,16,32,211	21,77,t90	61,98,128	22,66,99,946	31,62,24,128	36,88,04,104	26

⁽²⁾ Throughout these accounts, this heading includes the Receipts and Charges connected with the Military Services, the Northern India Salt Department, the Indian Stores
General in Council, the Revenue and Charges of the Administrations of Aguier, Delhi, etc.

Adjusted in India General books,

NTS received on each Account in the several Provinces of British India and in England Iarch 1930.

			: !			i i	1			!
United rovinces,	Punjale.	Burma.	Bihar and Orissa,	Central Provinces and Berar.	Assam.	Coorg.	TOTAL, INDIA,	England. (Stelling converted into Rs. at £1= Rs. 191)	Exchange.	GHANDIOTAL
R	R	R	R.	£	£	łt	łt	R	R	R
	23,60,049	7,6 ,67,724	9,834) 	36,65,178	•••	51,27,66,229			; 51,27,66,229
)(),39,402	63,93,815	1,79,01,360	49.66,198	8,50,862	18,81,557	24.484	17,06,30,208	4,550	38	17,00,34,796
		34,41,955	777	'i ·	1,152	•••	6,76,46,354			6,76,46,354
1,09,78	·					•••	3,04,09,788	••	••	3,04,09,788
	2,57,75,663	1	-		ł			2,487	31	33,47,10,626
	1,15,07,095	İ				3,87,896		. !	••	20,41,23,285
	1,15,07,572		1,11,34,417			1,07,89d	1	•••	••	14,12,41,479
1,79,638	1	2,03,66,097			ļ	5,71,947		7,334	88	6,12,51,357
3,76,863	9,33,425			6,99,669	2,09,387	8,928	į	6	•	1,37,02,910
•••		4,14,499				'1	40,55,461	•••	••	40,55,461
2,19,000	1,46,144	5,350	93,449	2,40,950	5,600		72,23,464	•••	• •	72,23,464
58,57,971	6,17,81,594	19,19,24,310	5,57,19,382	5,00,50,695	2,99,77,186	14,88,560	1,34,77,51,215	14,377	157	1,54,77 65,749
								1		
		***			444		1,01.04,99,870	6,43,141	3,941	 1,01,11,40,955
	! 	••	•••		•••		65,56,07,079	52,75,98±	27.762	66,09,10,125
					••		1,51,97,708			1,61,97 708
•••				 			38,90,05,083	46,32,1 4 3	—23,818 ——	£8,20,89,122
			·			•••	1,58 ,81,3 00		•••	1,58,81,860
			•••		•••		2,03,82,341	286		2,05,82,627
		•••	•••		•••		-50,01,041	-280		-:0,01,827
		•••					33,46,94.042	-46,32,429	—23 ,818	33,00,37,795
,84,922		,				.	15,41.345	4 6,01, 6 16	31,761	61,74,722
•••				,		, 	1,46,03,805		714	1,46,03,805
***		•••				 •••	3,08,604		•••	3.08,604
•••	•••	400					2,08,21,706			2,08,21,706
,922		•••			***	476	37,19,69,502	-30,813	7,913	37,19,46,632
70,42,503	6,17,81,594	10 10 94 970	5,57,19,382	5.00.50.695	2.99.77.186	14.89 560	1,91,97,20,717	-16,426	8,100	1,91,97,12,391

[,] the Posts and Telegraphs Department, the Calcatta Mint, the transactions relating to Railways, Survey and other Experiments under it edirect administration of the British Representatives at the Courts of the principal Ruling Princes and Chiefs in India.

No. 2.—ACCOUNT of the REVENUE of India (both CENTRAL and PROVINCIAL), showing the for the year ended

HEADS OF REVENUE.	DETALI SUBRID ACCOR	[ARY	India General	Baluchistan.	North-West Frontie: Province.	Madres.	Hombay.	Bengal.	يد
	No. of	Page.	(2)1		}				Itom No.
Brought torward .			R 41,16,32,211	R 21,77,690	R 81,98,128	R 22,66,99,946	86,62,24,128	B 36,88,04,104	2
_Irrigation, etc									ĺ
XIIIWorks for which Capital	i				Ī				
Accounts are kept— Gross Receipts:—	0	24-1	60 467	55,090	18,29,566	6,68,672	34,10,547	11,51,966	2
Direct Receipts Portion of Land Revenue due	35-A		22,467		1,67,254	1,37,36.859	59,51,226		2
tc Irrigation	33	19 2 to2 1 5				<u> </u>			
			1,18,293	55,090	19,98,820	1,44,05,531	93,61,773	11,51,966	
DeductWorking Expenses .	36	245	88,429	34,130	10,53,491	52,67,178	63,97,042	17,16,676	- :
Net Receipts XIV —Works for which no Capital			29,864	20,960	9,43,329	91,38,353	29,64,731	-5,64,7 10	
Accounts are kept—	37-A	(19	799	1,238	2 14,076	1,81,371	2,99,886	
Portion of Land Revenue due to Irrigation	37-A	261				94,72,780	15,84,086		
B			19	799	1,238	97,26,856	17,15,457	2,09,886	-
TOTAL			20,883	21,759	9,44,567	1,88,65,209	46,80,188	2,64,824	ļ
Posts and Telegraphs-									
XV.—Posts and Telegraphs— Indian Posts and Telegraphs De- pan'ment									
Gross Receipts	39	268	11,29,49,633						
Deduct-Working Expenses	40-F	281	11,18,64,90	6			<u></u>		
Net Receipts . Indo-European Telegraph Pe			10,84,727						
partugent— Gross Receipts .	41	288	11,80,589						
Deduct-Working Expenses	. 41-H	291	26,01 497			.' .	 -		_
Net l'eccipts .			-14,20,908	<u> </u>		L			
TOTAL			3,36,181						1
Debt Services-							-\		•
XVI.—Interest	· 15	107	80,46,538	29,077	77,402	46,46,374	1,57,06,206	16,50,204	
F.—Ci il Administration— XVII.—Administration o	£			·	- 		·		╁
Justice . XVIII.—Jails and Convic	48	330	79,874	36,160	1,91,768	16,47,286	17,35,878	18,14.024	
Settlements	4.9	345	2 ,96,205	4,596	1,35,679	10,61,454	5,49,225	10,46,578	
XIX.—Police	. 50	349	3,74,501	10,288	66,616	11,89,074			
XX.—Ports and Pilotage	. 51	35	1,053			2,515	1 1		Į
XX (i) Lighthouses and Lightships	1 - 51E	3 8	0 6,578			2,40,210			١
XXI.—Education .	. 55	87			64,089				1
XXII.—Medical .	- 56	38	1				i '		1
XXIII —Public Health .	. 57	38	, , , ,						
XXIV -Agriculture .	. 58	39	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
XXV.—Industries	. 59	40							
XXVI.—Miscellaneous De	0.7					7,86,124	14		
XXVI-A.—Indian Stores Depar ment	t- 60-A	41	1	1	1,816	8,80,89	2,31,950	(d)1,30,989)
Total	U-A	40		7					_
			67,13,481	1,18,008	5,90,292	80,17,468	91,36,089	1,07,79,241	L
. Carded over	•		42,10,86,283	28,46,584	77,50,889	25,82,28,997	39,57,46,684	88,09,68,725	6

(a) See Sprincia (a) on page 6.
(b) Includes Bg. \$1,16,849 adjusted in India General books.
(c) Adjusted in India General books.
(d) Includes Bg. 1,07,388 adjusted in India Genaral books.

NUNTS received on each Account in the several Provinces of British India and in England March 1930—contd.

United Provinces.	Punjab	Buimă.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Totaly India.	Exclind. (Sterling converted into Rs at £1= Rs 13}.)	Exchange.	GRAND TOTAL
R 14,70,42,893	R 6,17,81,534	łł 19,19,24,910	R 5,57,19,332	R 5,00,50,695	R 2,99,77,186	R 14,88,560	R 1.91,97,20,717	P - 16,438	#t 8,100	1 1,91,97,12,381
1,77,90,029	4,53,73,698	9,69, 2 36	38,60,316	8,46,533		•••	7,59,78,120			7,59,78,120
27,14,958	1,99,33,953	53,07,484		39,049	<u> </u>	' - · _	4,79,52,509			4.79,52.509
2,05,04,987	6,53,12,651	62,74,720	38,60,316	8,86,482		٠.	12,89,80,629	•••		12,39,20,629
78,95,001	2,62,26,590	49,68,268	21,82,424	11,92,101	•••	<u></u>	5,70,21,333	75,547	536	5,70,97,436
1,26,09,980	3,90,86,061	14,08,452	16,77,892	-3,05,622	•••		6,09,09,296	-75 547	556	6,68,33,193
1,26,225	3,59,362	19,214 1,55,585	1,18,320	2,69,312 10,347	4 6		16 65,229 1,11,32,798	1,(96	11	16,66,336 1,11,32,798
1,26,226	3,59,362	1,74,799	1,13,320	2,79,659	406		1,27,98,027	1,096	11	1,27,99,134
1,27,86,212	3,94,45,423	14,83,251	17,91,212	-25,968	406	•••	7,97,07,523	-74,451	-545	7,96,32,327
 ·		 					11,29,49,683 11,78,64,906 10,84,727	7,44,855	6 414 6,414	11.99,49,633 11,26,16,175 3,33,458
							11,80,589	14,02,908	12,717	25,95,514
"			'				26,01,497	1,76,186	1,488	27,79,171
							-14,20 908	12,26,122	11,229	-1,83,557
					••	·	_3,36,181	4,81,267	4,815	1,49,901
17,11,505	45,72,888	11,59,099	8,14,954	2,99,652	2,81,273	12,168	3,40,07 700	3.41,66,151	2,42,108	6,84,15,954
13,51,671	10,59,208	14,67,611	5,41,228	5,04,825	2,07,315	6,516	1,06,12,859	3,287	20	1,06,46,166
7,08,798	5,71,452		7, 3 3,705		82,120	161	£2,37,893	.,,		62,37,893
1,62,786	1,92,019	13,57,260	2,30,294	2,50,088	2,18,110	27,511	65,06,868	10,840	316	65,17,818
		2,57,205			l		26 31,989			
····		2,27,890	343				13,:0,949	•••	•••	26,31,989 18,50,949
10,98,947	1	i	7,29,388		3,12,016	12,861	91,44,030	 5,914	56	91,50,000
2,39,514	i	(2,45,065	78,169	2,02,708	8,708	56,30,003	15,029	138	56,45,170
3,61,282	}	2,36,328	73,416	67,793	97,294	.	30,37,318	2,035	28	30,39,376
6,71,603	12,23,676	1,30,188	2,78,285	3,79,981	1,40,293	84	63,54,428	1,386	6	68,55,820
1 84,947	1,04,312	8,980	3,13,400	30,144	4,3^4		21,47,315			21,47,315
86,234	4,36,720		7,010	70,597	18,711	1,480	34,87,245	16,224	187	35,08,836
			"				15,93,782			15,99,791
48,60,782	Í	i	ł		12,82,866	57,921	5,87,64,124	54,715	525	5,88,19,864
16,63,51,89	11,18,68,517	20,08,60,217	6,14,72,627	5,25,93,609	3,15,41,781	15,58,04	9 2,C9,18,68,088	3,46,11,246	2,64,098	2,12,67,29,99

No. 2.—ACCOUNT of the REVENUE of India (both CENTRAL and PROVINCIAL), showing the for the year ender

HEADS OF REVENUE.	DETAIL HURKID AGGOU	LANT	India, General.	Balu- ehıstan,	North- West Frontier	Madras	Bombay.	Bengal,
Hardy of Extended	No. of account.	Page.	(a)		Province			
			łì.	R	R	- R		H
Brought forward .			42,10,86,232	23,46,534	77,50,389	25,82,28,997	39,57,46,064	38,09,68,725
G.—Corrency and Mint—								
XXVII.—Currency · ·	62	419	2,18,39,901	1,758	6,794	31,965	59,285	17,370
XXVIII,—Mint · ·	63	424	21,74,025			•••	4,33,258	***
Total .			2,40,13,926	1,758	6,794	31,965	4,92,543	17,870
HCivil Works-								
XXX.—Civil Works	65	43()	14,55,881	61,609	45,448	11,79,783	22,71,588	8,92,661
XXXI —Bombay Development Scheme	68G	445	***				32,58,850	•••
Total .			14,55,881	64,609.	45,44,}	11,79,783	55,30,438	8,92,661
JMiscellaneous-							1	
XXXII.—Transfels from Famine Relief Fund .	87	63:3	•			••	50,43,709	47,212
XXXIII — Receipts in aid of Superannuation.	72 & 72A	477 & 478	3,75,038	19,418	38,984	5,41,030	26,15,511	3,15,878
XXXIV.—Stationery and Printing	73	487	38,20,553	4,222	62,230	2,98,084	4,32,365	5,44,959
XXXV.—M1-collaneous	74 &74A	503&505	6,69,206	49,728	6,37,273	15,51,565	9,64,208	10,08,532
TOTAL			48,61,797	73,368	7,38,487	23,90,679	90,55,798	19,16,581
K.—Military Receipts—								
XXXVI.—Army—								
Effective	75A	518	1,98,13,763				***	•••
Non-Effective .	,,	,,	28,24,682		,			
XXXVII.—Marine	76A	583	14,73,235					•••
XXXVIII.—Military Engineer Services	77	586	56,82,501		,		,	
• •								
TOTAL .			2,95,96,181					
MExtraordinary Items-				-				-
XL.—Extraordinary Receipts	79A	6 00	1,55,00,000		•••		3,55,983	5,06,250
XL-ATransfers from Reveru Reserve Fund	1	602					1	1
. Total			1,55,00,000	,			3,55,933	5,06,250
Total Revenue			49,65,17,017		85,41,113		41,11,81,871	(b) 38,43,01,587

(a) See foot note (a) on page 6.

(b) Includes Ra. 26.92.68.885 sidusted in Iudia General books.

MOUNTS received on each Account in the several Provinces of British India and in England 1st March 1930—concld.

item No.	United Provinces,	Panjab	Buima	Bihar and Orissa	Central Provinces and Berar.	Assam	Cnorg.	Total, India.	Exclavo. (Stelling con- verted into Rs. at £1= Rs. 13)	Exchange.	GRAND TOTAL.
-	1	R	R	R	R	R	R	R	R	R	R
9	16,68,51,392	11,18,58,517	20,03,60,217	6,14,72,627	5,25,93,609	3,15,41,731	15,54,049	2,09,18,63,683 	3,46,11,246	2,54,098	2,12,67,29,927
0	24,589	15,920	39,068	4,301	5,261	2,470	88	2,20,48,750	26,89,331	23,436	2 ,47, 61,517
1	•••	! ••• !	•••	•••		***		25,07,283	5	••;	26,07,288
2	24,589	15,920	39,068	4,301	5,261	2,470	68	2,46,56,088	26,89,836	23,436	2,73,68,805
13	3,28,368	7,00,682	9,50,943	6,82,922	5,12,327	4,33,745	3რ,063	95,75,010	218	-2	95 ,7 5,2 2 6
14							•••	32,58,850	•••	•••	32,58,850
15	3,28,368	7,00,682	9,50,913	6,82,922	5,12,327	4,53,745	36,063	1,28,33,860	218	-2	1,28,84,076
		1		! ! !	1		`]
16	•••	4 43,860	1	 	24,14,060	***	•••	87,45,841	•••	•••	87,48,841
7	6,30,897	4,87,282	3,12,586	2,19,528	1,75,311	5 5.196	3,983	68,09,743	4,82,993	3,970	62,98,708
8	4,75,237	3,08,254	1,00,173	2,58,274	75,269	46,291	1,249	64 87,160	40,277	336	65,27,773
19	19,94,642	25,72,687	34,12,268	8,79,057	1,60,831	1,80.763	4,952	1,42,55,732	11,57,739	10,599	1,54,54,070
70	31,09,776	38.12,083	37,85,127	21,06,859	31,25,431	2,12,250	10 184	3,52,31,475	16,81,012	14,905	3,70,27,392
		,					1	1,96,1 3, 763	34,36,121	28,609	2,30,78,493
71 72		••• !		•••				28,26,682	66,81,094	56,954	95,64,730
73		•••	1.				ļ	14.73,235	9,705	79	14,83,019
14	•••							56,82,501	•••	•••	56,82,501
7ō		- 					<u> </u>	2,95,96,181	1,01,26,920	85.642	3,98,08,743
			-								
76		73,26,870	2,61,723		F4,234			2,39,85,015	33,65,359	29,081	2,73,79,455
77		15,00,000				,		15,00,000	•••	7 418	15,00,000
78	,,,,	88,26,870	2,61,728		31,234	- ***	***	2,54,85,015	88,05,369	29,081	2,88,79,45
79			10 to 07 00	0 6 49 9 - 70	5,82,70,922	2 99 80 198	18.04.36	12,21,97,6-3,247	5,24,74,001	1.08.060	2,27,28,48,39

No. 3.—ACCOUNT of the Expenditure chargeable on the Revenues of India (both Central and and in England for the year

	-						and III	Engiana	for the	yea
HEADS OF EXPENDITURE.	DETAI DETAI Acco		India General	Baluchistan,	North-West Frontier	Madias.	Bombay.	i BengaL	United	
	No of account.	Page.			Province.			DengaL	Provinces.	Item No.
A.—Direct Demands on the Revenue—			H	R	R	R	H	Ht.	1	
1.—Customs	14A	96	1,35.645	12,819	14,037	24,99,329	 27, 32,6 48	(a) 30,81,625		1
2.—Taxes on Income	15A	100	91,149	19,497	72,887	8,78,739	16.96,112	(α) 10,92,455	1	
3.—Salt	16B	104	66,20,711			20,10,832	34,14,519	(a)	1	3
4.—Opium	17B	109	•••					!	47,59,479	1
5Land Revenue	. 19A	115	2,37,010	3,92,230	4,60,256	28,39,015	66,08,431		1	
6.—Excise	19A	121	6,50,410	42,251	5,83,104	45,18,714	1	1		
7 — Stamps	20A	125	20,070	2,837	27,749	7,07,276		1	, ,,,,,	
8.—Forest	21 A	131	24,06.6 9	37,651	8,04,253	1	43,27,159	1		
9.—Registration	22A	135	11,438	3,143	14,419		6,64,382	1		
9A.—Scheduled Taxes	220	137					20,731			, 9
Total .			1,01,78,102	5,10,487	19,76,735	1	2,45,48,391			10
AAForest and other Capital				0,2-3,257	10,70,7.55	2,00,00,00	2,45,48,391	1,55,68.28	2,01,57,176	, 11
outlay charged to Revenue-	- 5		1	1	1					i i
3A Capital Outlay on Salt Works	16C	105	1,12,206				,			$egin{pmatrix} 12 \end{smallmatrix}$
8A -Forest Capital Outlay .	21B	132	3,36,892		35,966	4,30,699	2,22,021	1,16,684		13
Total .			4 19,098	' 	35,968	4,30,59	2,22,021	1,16,684		ا -
B.—Railway Revenue Account—							2,22,021	1,10,004	1, 14,430	. 14
10A State Railways Commor-) ,						
Interes. on Debt Interest on Capital contributed by Companies and	28	177	16,91,39,381	***					7,715	13
Indiac States 10B.—State Railways - Strategic	28	177	4,15,970						-	16
innes: Interest in Debt.	28	177	1,40,09,273					"	""	17
11.—Subsidised Companies	30	181	4,39,199				•••	"	5,000	18
12A.—Miscellaneous Railway Ex- penditure - Commercial Lines			 ao ro rao						5,000	10
12B Miscellaneous Kailway Ex-	31A	184	39,58,123	•••	•••				•••	19
penditure—Strategic Lines .	SIA	184	49,864		•••			***		20
Toral .			18,80,06,810							l I
									12,715	21
BB.—Railway Capital outlay charged to Revenue—						,				
13A.—Construction of Railways (charged to Provincial Revenues)	25	155								
	-	100						.		22
CIrrigation, etc., Revenue Account-										
Accounts are kept— Interest on Debt	38	215	1,14,143	1,23,143	9,94,435	80 88 C45	70 At 45 al	10.55		
15.—Other Revenue Expenditure financed from Ordinary Revenues	38	263	8,531	1,80,354		60,26 845		18,23,008	98,92,724	23
15 (1).—Other Revenue Expend- iture financed from Famine Relief Fund	38	263	,		4,58,164	53,13,889	18,16,679	18,47,128	4,30,295	24
		240			•••	•••	17,02,294	1,000	'	26
Total .			1,22,679	3,08,497	14,52,599	1,13,40,734	1,13,24,605	81,71,181	1,01,23,019	26
Carried over			9,87,51,889	8,13,984	84,65,800	8,25,74,753	8,60,95,017	1,88,56,095	3,04,27.846	27
			(2) Adjusta	d in India Ger		L				-

Provincial) showing the Amounts paid on each Account in the several Provinces of $British\ India$ ended 31st March 1930.

Item No.	Punjsb.	Burma.	Bihar and Oriasa.	Central Provinces and Berar.	Assam.	Coorg	TOTAL INDIA.	England. (Sterling converted into Rs. at £1=Rs. 12)	Exchange.	GRAND TOTAL
	R	R	R	R	R	R	1 2	R	R	R
1	22,696	11,42,032	21,895		•••		96,12,726	1,37,437	1,155	97,51,318
2	7,15,040	8,82,831	3,74,152	3,78,650	1,12,928	1,895	70,34,804	1,48,879	1,249	71,84,932
3		1,58,155	76,270		1,130		1,25,92,533	1,02,948	845	1,26,93,326
4					•••		47,59,479	1,20,898	896	48,81,273
ទ័	40,87,314	62,34,957	25,72,593	28,91,260	20,55,281	82,712	4,22,32,438	4,13, 49	3,493	4,26,42,140
G	13,72,556	23,45,607	18,88,309	11,42,647	9,14,828	11,419	2,17,77,561	1,39,667	1,163	2,19,18,291
7	8,45 759	1,59,620	2,52,810	1,69,685	63,619	2,504	30,49,180	31,977	288	20,81,895
8	24,73,215	70,01,608	7,61,700	38,63,856	20,42,364	2,21,165	3,31,21,897	16,18,004	18,450	3,47,52,851
9	99,107	1,88,350	f,48,919	2,22,761	1,74,495	1,: 67	76,46,773	0,628	79	76,56,180
10		3 ,469					39,200			89,200
11	91,15,687	1,81,16,629	65,41,678	86,68,359	53,64,645	3,21,662	14,18,66,101	27,22,587	22,618	14,46.11,306
-										
10			}		ı					
12		•••				•••	1,12,206			1,12,206
13	4,95,251	6,02,508	1,40.596	1,11,550	1,77,310	90,282	30,94,195	27,970	164	31,22,329
14 j	4,95,251	8,02,508	1,40,596	1,11,550	1,77,310	90,282	32,06,401	27,970	164	32,34,535
			i i							
								į		
15		,,,			48,274		16,91,95,370	10,69,63,236	7,94,731	27,69,58,357
16				}			4,15,970	1,31,71,784	1,06,289	1,36,94,048
17						•••	1,40,09,273			
18		•••		•1•	8,911	•••	4,53,110			
_			}				{			
19					2,197	•••	39,55,520	13,97,927	10,908	58,64,155
20							49,864			49,864
21	•••				59,382		18,80,78,907	12,15,37,947	9,11,928	31,03,28,782
22		•••								
23	1.26, 13,904	22,25,517	20,45,847	26,80,488			4,61,45,741			4,61 45,741
24	8,00,793	9,37,149	8,08,964	3,27,689	00,088	10,938	1,20,23,656	9,29.617	7,800	1,29,68,133
25		,.,					17,08,294	.,		17 08,204
26	1,84,14,697	31,62,660	23,49,861	30,08,177	90,088	10,938	5,98,74,691	0,20,617	7,860	8,08 12 148

No. 3.—ACCOUNT of the Expenditure chargeable on the Revenues of India (both Central and and in England for the year

LIFARS OF EVENTAMENT	DL141 Subsi Acco		Indin, Genoral,	Daluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	;
HEADS OF EXPENDITURE.	No of account,	Page								Itom No.
Brought forward .			1 9,87,51,689	₹ 8,1.4,934	R 34,65,300	3,25.74,753	R 3,60,95,017	R 1,88,56,095	R 3,04,27,34	-
CC.—Irrigation, etc., Capital Outlay charged to Reve- nue—	ļ 	1								-
16.—Construction of Irrigation, etc., Works—								<u> </u>		
B.—Financed from Ordinary Revenues	84	229		1,03,577	53,459	11,05,381		2,41,602	- 3,64,419	29
D.~Posts and Telegraphs Revenue / coount—				1,03,577	53,459	11,03,381		2,41,602	-3,64,419	30
17.—Posts and Telegraphs— Interest on Debt — Indian Posts and Telegraphs	}							1		
Department Indo-European Telegraph De-	30	268	65,77,89							31
partment . Total .	41	288	5,51,978					!		82
DD.—Posts and Telegraphs Capital Outlay charged to Revenue—	1		11,20,901	_				·	<u>·</u>	83
18.—Indian Posts and Telegraphs Department	39	268	11,66,936	}			1			34
Indo-European Telegraph De- partment	111	283	-3,297				1 "			85
TOTAL .	1		11,33,639		:					36
EDebt Eervices 19 -Interest on Ordinary Debt .	12A		10,43,68,077	3,69,581	1,67,296	- - 1 ,87, 63.463	10,94,64,181	29,11,520	2,09,51,207	- 7 37
Itedict Amount chargeable to Railways	43A	& 3	{ _18,31,68,197						7,715	
Impation .	13A	304	1,14.148	1,23 143	9,91,485	60,27,107	1 18,76,463	19,99,418	l	39
Posts and Telegraphs .	43 A	301	72,90,415			•••	••	., , -		40
Finests	43A	304	34,609		18,992	1,33,939	95,194	39,551	64,194	41
Salt Department	43 \	304	4,38,371							42
From Fund	42A	802	6,19,72,177	••	.		140	!	•••	43
Vizagajutam Port	43 A	304	9,79,205			·				44
Hydro Electric Scheme	43A	304		•••		53,716		,		45
Eombay Development scheme Other Government Commercial Under-	43 A	304		•••			?3, 64,82 3	•••		46
takinga .	43A	804	,	***		2,51,279	5,29,303	··· 1		47
Remainder chargeable to Ordi- nary Debt	434	304	-14,95,24,075	2,46,438	8,46,0 i1	1,23,02,422	9,45,98,001	8,72,551	1,11,86,664	48
20.—Interest on other Obligations. 21.—Appropriation for Reduction,	44	811	5,57,06,137	19,004	56,943	24,18,126	23,06,436	21,13,899	17,49,153	49
or Avoidance of Debt	4 5	315	5,73,73,000			39,50,176	14,09,107	6,78,862	22,00,000	60
F. Civil Administration 22—General Administration	40 '	222	-3 05,44,438	2,65,142	7, 89,088	1,86,70,724	1	}	1,51,3 5, 82 3	51
23.—Andit	46	1	1,16,25 058	1,63,039	19,04 41.9	2,44,27,983	1	1,24,57,1ភ3	1,48,72,046	52
24.—Administration of Justice	47	332	37,17,990	•		8,08,032	12,40,703	8,97,830	3.73,229	53
25 — Jails and Convict Settlements	48A	337	5,21,523	72,549	7,70,761	95,78,173	75,46,829	1,07,36,960	78,06,969	.54
26 -Police	49A	345	31,53,007	1,20,036	8,23,417	20,60,030	24,86,898		42,14,605	55
27.—Ports and l'ilotage	50A	351	i	11,72,246	29,44,362	1,98,33,071	L,82,63,789	2,10,09,688 1	,71,50.150	56
27(1) Tighthouses and Light ships.	51B	355	62,057		•••	20,341	5,57,071	20,91,875		57
28.—Ec. lesiastical	51F	360	8,78,188		•••	58,629	1,28,043	29.521 (b)		58
Carried over	52	364	5,87,761 2,80,87,031	35,428 15.68,298	81,281	2,11,780	8,57,845	1,87,308 5,08,57,944 4	8,26,837	89
4	}				27,29,671	5,23,50,858	3,14,08,561	,08,57,944 4 ,27,63,009 4	,51,98.750	69 61
VD 24		a) Taala	des Rs. 15,89,96 ted in India Gen							Ψ.

PROVINCIAL) showing the Amounts paid on each Account in the several Provinces of British India ended 31st March 1930—contd.

No.	Punjab.	Buima.	Biliar and Orisaa.	Cential Provinces and Berar	Atsam.	Conig.	TOTAL,	England. (Sterling converted mto Rs at ±1Rs 124)	L'elange.	GRAND TOTAL
Hem No.										
28	2,30,25 635	R 2,20,81,803	90,32,135	1,17,88,086	R 56 91.425	++ 	89,70,26,1c6	12,52,18,121	# 9, 42, 570	51,91,80,791
29 30		4,46,912	- 782 - 782	68,356 68,356	·	·	16,54,088 16,54,08	:		16,54,086 18,54,086
31				•••			65,77,989			đ3,77,989
32							5,51 978			5,51.978
33		-				:	71,29,967		::_	71,29,967
34				••		***	11,66,926			11,64 ,93 ;
35						•	33,297	±,c67	49	-28,581
36			` '	•••			11,33,639	4,867	49	11,38,355
.17	1,69,69,185	47,60,325	32,77,8.6	36,91.129	1,29,277	3,292	28,58,81,442	18,91,24,057	13,88,455	47 63,44,174
33					48,174		18 32.19,186	10,69,68,236	7,94.731	29,09,82,153
39	1,20,13,904	22,25,517	20.45,897	26,S0,488			5,03,93,244			5,03,93,944
40			•				72,90,445			72,00,415
41	90,600	1,85,021	34,253	1,50,737	25,793	8 477	9,11,749		**	9,11749
43	1		i i			•	4 58,371		•••	4,33,371
43		_	, 	. ;			6,19,72,177	ļ		6.19,72,177
41	i					•	979 205		••	9,79,205
45	0,54,672	' '		;		••	7,08,888		~	7,08,353
7 6		'	1	;			23,54.82.3	••		. ≥3,64,825
47	1,08,058	11,05,761	·	••			20,44,384			20,44,384
48	35 01,905	11,94 020	11,97,686	8,29,884	55,210	-5,185	- 2,44,90,510	8,21,55,821	5,93.924	5,82,59,235
49		6,05,472	9 90 788	7,71 917	1,81,017	18.943	8,83,10,818	3.40 651	9,575	6.86,55,077
50	6,55,367	4,10,574	45 369	2,16, 78			6,69,39,433	<u></u>		6,69,89,433
51	52,26,777	22,10,0/6	22,83,843	18,18,779	5,89,227	13,760	11,07,59,771	8,24,96,475	5,97,499	19,38,53,745
52	1,11,83,804	1,07,14,630	70,93,789	67 24,351	27,22,9 4	1,::8,203	12.35,53,419	1,26,81,508	1,07,087	13,93,42,839
53	8,38,347	9,07,443	4,06,973	8,57,562	2,91,944	••	98,89,583	3,21,631	2,695	1,01,63,909
54	56,28,970	66,46,822	89,38,924	81,74,405	14,56,605	58,504	5.76,31,991	17,05,889	14,685	5,93,52,568
55		32,70,558	18,96,080	9 62,579	5,11,642	11,251	2,82,02,311	8,20,809	2,754	2,85,31,374
56	1,21,42,022	1,55,87,711	82,34,897	60,66,810		1,00,047	12,77,70,645	29,87,316	24,647	13,07,82,638
57		10,55,150			42,048		38,41,-42	2,97,214	2,861	41,41,117
58		2 81,113	6,187	,,,			13,81,681	6,102	51	18,87,834
59	1	1,27,028 3,85,39,964	20,053 2,16,07,753	96,006	16,881 75,15,434	288 3,08,293	28,83,896 35,75,54,601	8,22,732 1,91,49,046	6,683 1,60 963	31,62,811 37,88,64,610
60 61	2,82,52,412	2,47,88,781	1,12,65,198	1,86,75,221		4,36,642	51,37,03,563	20,77,19,263	15,40,118	/2,28,62,944

No. 3. -- ACCOUNT of the Expenditure chargeable on the Revenues of India (both Central and in England for

HEADS OF EXPENDITURE.	DETAI: SUBBI: AGOO	DIARY	India, Genoral	Baluchistan.	North-West Frontier	Madros.	Bembay.	Bengal,	United
HEADS OF EAFEADET	No. of account	Page.			Province.			ı	Provinces.
Brought forward . {			R 17.04,70,857 2,80,87,081	R 11,82,958 15,63,293			R 18,44,08,561 5,81,05,204		H 4,51,98,750 4,47,43,83
- Civil Administration - contd.	53	369	67,42,277	15,63,927	24,37,502	2,90,476	17,94,995	(e) 48,080	1,62,865
29.—Political	ő3A	371		37,20,644	1,45,24,352				
29A.—Frontier Watch and Ward 30.—Scientific Departments 31.—Education 32.—Medical 33.—Public Health 34.—Agriculture 35.—Industries 36.—Aviation 37.—Miscellaneous Departments 37.—A —Indian Stores Department	54 55 A 56 A 57 A 58 A 59 A 60 61 A 60 B	375 383 387 391 397 403 406 413	82,21,849 20,28,967 20,84,755 16,7 * 261 41,37,-4 4 2,37,036 17,63,593 11,80,693 19,89,647	10,585 8,55,298 3,15,768 17,551 1,81,107 21,720	4,724 19,76,991 6,10,904 1,05,299	8,15,580	83,026 2,06,44,171 64,20,915 30,59,337 30,42,556 1,06,020 4,99,969	26,600 1,43,63,520 55,66, 50 (5)35,45,185 25,81,086	30,383 2,07,79,479 36,44,337
37-A —Indian States Department	'	!	5,30,93,413	76,99,833	2,63,87,692	10,60,51,570	8,76,88,193	7,84,73,841	7,69,84,621
FF.—Civil Administration— Capital Outlay charged to Revenue— 35. 1—Capital outlay on Industrial Hevelopment met from Revenue	69B	404							
G.—Currency and Mint-	62A	421	10,65,337	1,580	3,299	3,20,959	10,74,210 18,45,287	(a) 82,221	3,18,56 4
39 — Mint . Toral .		424	10,13,246 20,78,583	1,580	3,299	3,20,959	29,19,497	82,221	3,18,564
H, -Civil Works -	63	1.433	1,82,87,650	15,48,988	38,04,683	1,82,82,675	1,19,00,380	1,04,52,679	70,01,096
41 — Civil Works 41 C — Interest on Capital outlay on Hydro Electric scheme		447				53,716	•••		
on Hydro Electric scheme 42 - Bombay Development Scheme Total	66H			15,48,988	:18 (+1,683	1,83,36,391	28,15,812 1,47,16,192	1,04,52,679	50,01,990
HH. Capital outlay on Civi Works etc. charged to Revenue—		1							
41 A.—Capital Expenditure on Civi Works met out of Extraordi nary Receipts	1 - 69	461		<u> </u>			<u> </u>		
J Miscellaneous—	j	:							
43.—Famine— A.—Famine Relief B.—Transfers to Famine	. 70 87	463 63			···	182 2,99,818		46,212	8,64,538 7,35,337
Relief Fund. 14Territorial and Political Pen	71	47	B 1,52,214	87,530	52,675	5,45,324	3,76,870	6,47,115	6,49,61
10ng. Allowance	s 72 B&	491 48		0 76,494	4,80,129	57,89,497	73,54,798	59,79,633	57,23,t 5
and Pensions 46.—Stationery and Printing	72C	48	43.83.281	1,222	1,23,041	19,44,959	14,15,059	28,45,258	13,67,54
47.—Miscellaneous	73I	50	7 27.67.778	2,62,422	80,080	4,66,556	7,21,507	2,93,710	18,98,76
Total	74C	&50	34,20,278	3,77,668	7,5,903	_ _ 00,46,336	1,04,64,86	93,11,528	1,12,39,45
JJMiscellaneous-Capital Outlay charged t Revenue-									
45A.—Commutations of pension huanced from Ordinary Revenu	721	48	4,19,659			8,52,247	•••	26,86,404	• •••
KMilitary Services - 48Army-				-	-\	-	-	-	-
Effective Non-effective	· 75]	s 51	9 3,54,38,59	01		•••			- :::
49 — Marine	763	B 58	1 51,72,73	32			•••		
50.—9 intary Bushes to Militar Reserve Fund				1					
Total M.—Extraordinary Items—			44,72,44,4						
xo ₹ treordinary Payments	. 79	B 60	6,08	2		<u> </u>		(d)	
Total Expenditure charge against Revenue	be		60 51 79 O	78 1,08,11,02	2 9 36 61.25	0 18,69,53,8	31 25.01.97.80	$05^{1}12.87.20.03$	82 18.87, 13.5

⁽a) Adjusted in India General books.
(b) Includes Rs. 35 adjusted in India General books.
(c) Includes Rs. 63,077 adjusted in Endia General books.
(d) Includes Rs. 64,34,350 adjusted in India General books.
(a) Includes Rs. 64,34,350 adjusted in India General books.

OVINCIAL) showing the Amounts paid on each Account in the several Provinces of British India or ended 31st March 1930—concld.

)		7	7					7	
Punjab.	Burma,	Bilar and Olissa.	Central Provinces and Bosar.	Assam.	C001g.	Torus, India.	Evglind, Sterling, converted into Rs of £1 = Rs. 12].	Exchange.	GPANU TOTA
		R 1,12,65,196 2,16,07,753						15 40.11° 1,00,903	R 72.20,62 944 37,68 64,610
10,60,043	2,70,639	1,25,093	39,451	2,00,056		1,46 81,467	14.98.146	11,550	1,61,91,16:
•••	65,41,926			20,52,199		2,68,30,121	94,207	501	2,69,34,120
26,070 1,71,18,017 48,86,010 25,30,994 57,72,915 14,15,176 1,21,784	55,434 1,25,80,424 47,39 273 1.3,89, 76 21,93,858 3,49,888 3,24,454		17,144 56,81,759 14 30,751 6,81,535 18,49,623 3,10,824 1,36,517	32.76,520 13,58,297 5.41,107 7,90,113	1.54.370 84.709 13,122 23,343			9,179 13,308 17,073 5,087 7,634 3,491 1,879 1,895	13,58 76, -91 4,38,64,266 2,23,31,096 3,07,85,973 98,36,349
6,72,25,789	6,69,85,780	3,84,62,348	2,75,49,317	1,62.93,242	5,84,039	65,81.83,584	2,81,71,103	2,37,707	U3,18,88,484
86,930	•••				•••	56,930			86,980
·2,42,900	2,65,680	84,138	82 499	30,213	1,741	85,23,850 28,58,583	9,12,384 1,17,812	7,424 959	44.43,160 29,77,334
2,42,909	2,65,680	84,138	32,499	30,213	1,741	63,81,883	10,30,196	8,415	74,20,494
1,67,90,255	2,26,86,461	88,80,994	81,98,226	77,72,130	3,97,731	13,47,54,863	30,17,415	24,891	13,77,97,109
						53,716 29,15,812		•••	58,716 28,15,812
1,67,90,255	2,36,86,461	86,80,994	81.98,226	77.72,139	3,97,731	13,76,24 391	30,17,415	24,891	14,06,60,697
• •									
15,89,470	<u></u>					15,89,470			15,89,470
4 43,860	2,64,992	2,433	24,14,000	2,59,141		48,92.571 10,35,135	487	–2	48.93,056 10,85,155
60,594	1,42,361	38,984	3,65,338	7,0 4 3	698	30,76,261	1,21,771	960	31,99,092
25,89,461	34,91,703	28,03,550	18.49,259	7,76,831	40,246	3,27,80,538	3,46.18,702	2,79,411	8,78,78,651
10,96,141	9,52,602	8,41,169	6 28,119	4,33,321	20,601	1,55.50,618	17,93,376	15,520	1,73,59,520
21,15,288	36,67,800	2.97,5.28	34,24,660	4,79,771	28,975	1,65,04,720	19,11,551	14,214	1,84,30,495
63,05,294	85,19,458	34,83,674	86,79,676	19,55,910	90,518	7,38,39,983	3,84,45,887	3.10,109	11,25,95,959
•••	•••	2,24,506			12,121	41,44,937		•••	41,44,937
	-					35,88,19,421 3,51,78,591 51,72,782	8,91,84,993 4,96,97,621 30,64,857	7,41,677 3,95,340 24,563	44,87,46,091 8,55,31,552 82,62,152
••••				•••		1,64,72,504	4,51,414	3,778	4,69,27,726 18,41,222
						14,72,44,470	14,23,98,915	11,65,358	59,08,08,748
	27,949			•••		84,010			34 010
04,98,080 1	2,42,27,114	,22,00,856	5,81,34,939	3,22,82,156	15,23,692	,83,81,33,201	42,07,82,869	32,82,598	2,26,21,98,668

No. 4 A.—STATEMENT showing the DISTRIBUTION of REVENUE in England for the for India and (2) amongst the CENTRAL

A,—Principal Heads of Revenue— II.—Taxes on Income	£ 311	Secretary of State.	High Commussioner,	Contral Government.	Government Madras.
II.—Taxes on Income	311	£			i
V.—Land Revenue	1		£	· £	£
	187	•••	941	341	
VIII.—Forest			187	175	
	550	•••	550	. 6	
IX.—Registration · · · · · ·	1	•••	1	600	100
TOTAL .	1,079	•••	1,079	522	
.—Railways—			-		
XIA-State Railways					
Commercial Lines—					
Gross Receipts	48,236	18,236		48,236	
Deduot-Working Expenses	395,665	30,903	 36 4, 765	395,668	•••

Net Receipts .	-347,432	17,333	—3 6 4,7 65	(a) -347,432	***
XII.—Sal sidised [Companies	345,121	345,121	•••	345,121	•••
Total .	-2,311	362,454	- 364,765	-2,311	•••
.—Irrigation, etc.—					
XIII.—Gross Receipts					•••
Deduct-Working Expenses	5,666		5,666	1	•••
Net Receipts .	-5,666		-5,666		4.4
XIV.—Works for which no Capital Accounts are kept .	82		82	•••	
Total .	-5,584	•••	- 5,584	-1	•••
.—Posts and Telegraphs—		 `.			
XV.—Posts and Telegraphs—	l				
Indian Posts and Telegraphs Department—					
Gross Receipts			414	***	
Deduct-Working Expenses	85,864	26, 184	29,680	55,864	•••
Net Receipts .	55,864	-26,184	-29,680	-55,864	
Toda Resource Malagraph Department				-	
Indo-European Telegraph Department— Gross Beceipts	105 150	104 65-			
	105,178	105,178	•••	105,173	•••
Deduct-Working Expenses	13,214	4,320	8,894	13,214	
Net Receipts .	91,959	100,853	-8,894	91,950	•••
Total .	36,095	74,669	-38,574	86,095	···
.—Debt Services—					
XVI.—Interest	2,562,461	2,562,461		2,582,461	***
Carried over	2,591,740	2,999,584	-407,844	2,598,766	· · · · · · · · · · · · · · · · · · ·

ended the 31st March 1930 (1) between the Secretary of State and the High Commissioner Provincial Governments in *India*.

BUTION OF TOTAL AMONGST

ment of nbay.	Government of Bengal.	Government of United Provinces.	Government of Punmb.	Government of Burms.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assur.	Government of Coorg.	Shan States Federaturi,
£	£	£	£	£	£	£	£	£	£
••	•••	•••	•••		•••		•••		•••
	•••	***	***	***	•••		•••		•••
	,	***	•••	***	•••	3	•••	513	***
1	•••	***	•••	•••	•••		•••		•••
1	•••				•••	. 8	* ***	518	•••
						•			
••	•••	***	•••	•••	•••		•••		•••
•	•••	•••	•••	•••	,	•••	•••	•••	•••
••			•••	211	•••				•••
.	+14		•••			•…	***		•••
•		•••	•••		•••		•••		•••
						[
	•••	104	•••	•••	•••	··· ,	•••		***
	581	1+4	4,891	7	184		•••	•••	,,,
	581		4,891	—7	186				
78	444	•••	4		411		1		
78	— 581		4,887	-7	- 186	•••			
		4=4	•••	•••			•••		, 11
	•••		•••		•••				•••
		•••	•••	•••	***		***	•••	•••
		7							
.			•••	•••	•••		4+4		•••
.				•••			•••		191
				•••	•••	·			104
•	•••	•••	,	•••	•••		•••	•••	•••
	945	144	204		•••	***	944	***	244
1]	

No. 4-A.—STATEMENT showing the DISTRIBUTION OF REVENUE in *England* for the COMMISSIONER for *India* and (2) amongst the CENTRAL

					Total distribut	ED BUTWEEN		
HEADS OF REVENUE.				ToraL.	Secuelary of State.	High Commissioner.	Contral Government.	Government of Madras,
			1	£	£	£	£	£
Brought	forward		, <u> </u>	2,591,740	2,090,584	407,844	2,596,766	40
Civil Administrations—								
XVIIAdministration of Justice				247		247		•
XIXPolice	, .	. ,	\cdot	813	58	760	90	207
XXI.—Education			•	441		444	77	
XXIIMedical	, ($\cdot $	1,127	460	667	460	332
XXIII.—Public Health			.	152	20	132		
XXIV,-Agriculture			.	104		104	***	
XXVI.—Miscellaneous Departments .			\cdot	1,217	4	1,213	1,217	•••
	Total	ï		4,104	537	3,567	1,844	530
F Currency and Mint-								
XXVII —Currency	•	•		201,700	201,679	21	201,700	***
H —Civil Works—								
AXX Civil Works	•	•	\cdot	17	441	17	— 96	1
JMiscellareous-								
XXXIII —Receipts in aid of Superannuation	•	•	\cdot	86,224	11,976	21,318	33,653	9
XXXIV.—Stationary and Printing	•	•	\cdot	3,021	2.19	2,722	2, 55 ₀	8
XXXV.—Miscellineous	•	•		86,830	15,210	71,620	86,715	
	Тота	T.		126,075	27,385	98,690	122,924	18
KMilitary Receipts-								
XXXVIArmy								
Effective	•	•	\cdot	257,709	227,364	30 ,34 5	257,709	
Non-Effective • • •	,	•		501,082	486,809	14,273	501,082	
XXXVII.—Marine	•		-	728	671	57	723	
	r _o T	AL		759,519	714,841	44,675	759,51	9
			٦					
MExtraordinary Items—								
XL.—Extraordinary Receipts	•	•		252,402	245,174	7,228	252,40	2
Тотат	Reven	FO	$\cdot $	8,935,557	4,189,208	-258,646	3,935,05	9
Distribution (Secretary of State of total	٠	•		4,189,203	4,189,208	3	4,188,81	.5
between (High Commissioner				-253,646		253,646	-258,76	56

ear ended the 31st Maich 1930 (1) between the Secretary of State and the High and Provincial Governments in India—concld

ISTAIPUTION OF TOTAL AMONGST Government of United Provinces, Government of Bilini and Olissa. Government of Central Provinces and Berat. Government of Assam. Government of Coorg. Shan States Federation. i £ £ £ £ £ £ e £ £ £ 79 -581 -4,887 -183 513 10 196 41 37 279 100 14 265 46 42 ••• ••• 11 26 196 102 3 103 43 ... 104 ... ••• ... 25 299 26 335 46 382 379 41 146 42 ••• ••• 2 7 3 101 ••• ... 228 120 44 5217 1,517 496 135 34 59 13 õ 1 . 45 49 37 ... 52 245 34 ••• 103 70 22 1 541 387 37 208 1,600 ••• ••• ••• ... ••• ••• ••• *** ... ••• *** 411 **—57** 63 560 43 000 766 -1691,989 -4,370 ' 36 110 189 42 390 —57 411 63 560 730 -169 1,800 **--4,**370

No. 4 B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the COMMISSIONER for India and (2) amongst the CENTRAL

HEADS OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF	Total briwren			
HEADS OF EXPENDITURE.	TOTAL.	Socretary of State.	High Commissioner.	Contral Government.	Government of Madras.	Government of Bombay.
Direct Demands on the Reve- nue-	£	£	£	£	£	£
1.—Customs	10,308	217	10,091	10,308		•••
2.—Taxes on Income	11,166	1,260	9,966	11,166		•••
3.—Salt	7,721		7,721	7,721		•••
4.—Opium	9,067	•••	9,067	9,067		•••
5.—Land Revenue , .	30,987	2,919	28,068	44	3,063	4,06
6.—Excise · · · ·	10,475		10,475	360	4,988	2,66
7.—Stamps	2,398		2,398	2,216	181	5.
8.—Forest · · · ·	121,350	7	121,343	15,768	14,722	9,38
9.—Registration	723		722	•••		719
Total .	204,194	4,403	199,791	56 ,650	22,904	16,87
A.—Forest and other Capital Outlay Charged to Revenue.						
SA.—Forest Capital Outlay	2,008	•••	2,098	2,098	•••	•••
Railway Revenue Account-						
10A.—State Railways.—						
Commercial Lines—						
Interest on Debt · · ·	8,022,618	8,022,618	•••	8,022,618	,	•••
Interest on Capital contributed by Companies and Indian States	087,881	987,884		987,884		
12A.—Miscellaneous Railway Expenditure— Commercial Lines	104,811	9,982	£4,862	104,844	•••	•••
.—Irrigation	9,115,346	9,020,494	94,802	9,115,346	•••	
15.—Other Revenue expenditure financed from ordinary Revenues	69,721	34	69,687	4,041	1,411	16
D.—Posts and Telegraphs Capital Outlay charged to Revenue—						
18.—Capital Outlay on Posts and Telegraphs —Indo-European Telegraph Depart- ment	850	350		350		
Debt Services-						
19.—Interest on Debt other than that charged to Bailways	6,161,687	6,161,687		6,161,687		. get A
20.—Interest on other Obligations	25,549	25,549		25,549		•••
Total .	6,187,296	6,187,236		6,187,286		
	15,578,945	15,212,507	366,438	15,365,721	24,815	17,0

year ended the 31st March 1930 (1) between the Secretary of State and the High and Provincial Governments in *India*.

lovernment of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Barma.	Government of Bihar and Orissa.	Government of Cential Provinces and Berai.	Government of Assam.	Government of Coorg.	Shan State Federatio
£	£	£	£	£	£	£	£	£
	•••	•••	•••	,	,		•••	
			•••		•••		•••	•••
	•••	•••			•••		200	•••
•••				•••				474
3,528	10,334	1,293	4,979	2,696	480	497		
143		48	408	335	775	865	•••	•••
			•••	'	•••			***
5,848	12,528	6,490	40,048	3,239	6,475	5,976	375	99
•••		•••	10					•••
9,819	22,862	7,831	45,535	8,270	7,726	6,839	375	P(
							1	
					•••		*** 1	•••
		1.0						
	•••							***
						-	1	
•••		•••	•••		•••	•••	•••	•••
		•••	•••	•••				••
	•••							
3,938	5,109	34,252	10,665	2,896	7,249		•••	•••

:			i 					
•••					•••	***		••
•••	***		•••					• 5 •
***	•••	•••	•••				•••	124
18,257	27,971	42,083	56,200	0,166	14,085	6,838	375	

No. 4-B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in England for the COMMISSIONER for India and (2) amongst the CENTRAL

		Distribution o	F Total between		The state of the s	
HEADS OF EXPENDITURE.	TOTAD.	Secretary of State,	llich Commissioner.	Central Government,	Government of Madias,	Got enment of Bombay.
	£	£	£	£	£	£
Brought forward .	15,578,945	15,212,507	36 1,438	15,365,721	24,315	17,035
F.—Civil Administration— 22.—General Administration	951,135	183,876	\$17,259	569,027	50,609	36,074
23.—Audit	24,123	6,126	17,996	24,122		•••
24.—Administration of Justice	127,942	5,086	122,856	8,050	17,595	11,419
25 Jails and Convict Settlements	24,473	1,529	22,914	5,032	4,648	2,847
26.—Police	224,052	2,894	221,158	13,514	29,800	82,488
27.—Ports and Pilotage	22,201	7.32	21,559	21,575		
27(1) Light Houses and Light ships .	458		458	458		,
28.—Ecclesiastical	61,705	 მან	61,320	61,705		•••
29.—Political	112,361	20,063	82,393	112,361		
29A Frontier Watch and Ward	7,066	1,078	5,088	7,006	•••	•••
30.—Scientific Departments	84,626	6,932	77,694	83,437	1,037	•••
31.—Iducation	124,477	250	121,218	4,719	16,951	12,711
32.—Medical	157,582	4,220	153,353	14,591	37,948	15,817
33.—Pablic Health	47,656	4,038	43,618	10,741	7,266	5,418
31-Agriculture		137		10,632	6,817	3,742
35.—Industries	70,812	191	70,675	3,330	11,110	248
36.—Aviation	33,322	9.254	33,322	16,968	2	
97 Megaglianace a D. manting of	16,968	3,354	13,614		1,875	492
37A.—Indian Stores Department	16,804	3,372	13,432	7,113	1	
or A.—Indian Stores Cepartment	4,987	-	4,987	1,987		
TOTAL .	2,112,839	203,995	1,908,844	9 79, 458	181,686	124,231
G.—Currency and Mint— 38.—Currency	68,429	***	68,420	68,429		•••
39.—Mint	8,836	6	8,830	8,826	}	•••
Total .	77,265	6	77,259	77,265		
H.—Civil Works— 41.—Civil Works	226 306	602	225,704	4,754	20,993	25,860
J.—Miscellaneous 43.—Famine A.—Famine Relief	30		36	26		•
44.—Territorial and Political Pensions .	9,183	9,133	•••	9,138		
45.—Superannuation Allowances and Pen-						
sions 46.—Stationery and Printing	2,596,403 134,503	676,456 4,01 ι	1,919,947 130,492	1,778,593 65,248	97,035 27,741	122,707 11,159
47.—Miscellanecus	143,866	118,402	24,964	141,672	11	270
Total .	2,883,441	808,002	2,075,439	1,994.672	124,787	134,196
Carried j over .	20.878,796	16,225,112	4,653,684	18 421 870	308,781	₩01 322

year ended the 31st March 1930 (1) between the Secretary of State and the High and Provincial Governments in *India—contd*.

Sovernment of Beugal.	Government of United Provinces.	Government of Punjab,	Government of Barma.	Government of Bihar and Orissa.	Government of Central Provinces and Bernr.	Government of Assam.	Government of Coorg.	Shan States Federation,
£	£	£	£	£	£	£	£	£
13,257	27,971	42,083	56,200	9,166	14,985	6,888	375	{ 99
50,585	57,810	34,561	67,030	81,044	32,953	17,781	440	3,221
								•••
24,850	17,083	6,370	18,125	13,110	7,146	1,164		•••
3,506	2,016	1,158	3,448	2,596	222			***
33,489	30,899	16,221	30,217	16,66%	13,024	8,659		100
•••		•••	716		•••			••••
					•••			
								•••
			4.1		•••			•••
		•••	152					•••
17,763	15,098	8,375	22,529	12,572	10,011	3,416	87	:'00
22,673	12,386	14,783	15,012	12,670	6,763	3,798	829	362
გ, ც. ს	6,768	7,012	2,018	2,877	310	1,834		
5,651	0,274	14,186	9,304	3,854	6,431	891		•••
7,791	2,874	2,106	988	4,604	. ,	321		•••
		i ••• 1				•••		•••
3,392		300	2,441	849	318	22		•••
						•••		•••
172,306	154,153	105,072	171,933	100,641	77,184	37.886	1,306	3,983
		;		•••				
	•••							•••
				•••		•••		•••
9,079	8,972	19,770	115,224	5,508	6,796	4,243	205	1.847
	10		•••					.,
		•••						•••
111,313 4,157	113,602 1,006	126,6 3 5 4,426	102,292 13,658	52,667 6,213	60,017 855	30,519 40	963	•••
28	20	820	. 198	5	330	12	•••	
115,498	114,638	131,88:	116,148	58,885	61,202	30,5~1	1.65	
	305.734	202,806	459,505	174,195	160,167	79 588	2,949	6,780

No. 4 B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in England for the COMMISSIONER for India, and (2) amongst the CENTRAL

		Distribution or	TOTAL BETWEEN		
HEADS OF EXPENDITURE.	Total.	Secretary of State.	High Commissioner.	Central Government.	Government of Madras.
	£	£	£	£	£
Brought forward .	20,878,796	16,225,112	4.653,684	18,421,870	æ 863,781
K.—Military Services—					
48.—Army—					
Effective	6,688,874	4,058,326	2,630,548	6,688,874	•••
Non-effective	3,727,322	3,665,409	61,913	3,727,822	•••
49 — Marine	229,865	175,770	54,095	229,865	
50.—Military Engineer Services	33,858	22,097	11,781	33,858	•••
Total .	10,679,919	7,921,602	2,758,317	10,679,919	•••
Total Expenditure charged against Revenue	31,558,715	24,146,714	7,412,001	29,101,789	363,781
AA. to JJ Capital Outlay not charged to Revenue :					
52-A.—Capital Outlay on Forests .	156	•••	156	h	
53-Construction of State Railways .	}				
A.—Commercial Lines	12,712,740	8,604,893	4,107,847	12,712,740	•••
BStrategic Lines	}				
öb—Construction of Irrigation, etc., Works	140,855	•••	140,855	***	35,382
56-Capital Outlay on Posts and Telegraphs					
Indian Posts and Telegraphs Department	43,307		43,307	43,307	***
Indo-European Telegraph Department	8,545		8,545	8,545	•••
56-E.(I)—Capital Outlay on Vizagapatam Port	31,288	•••	34,288	34,288	
56-E (II) - Capital Outlay on Lighthouses and Lightships	25,004		25,004	25,004	***
56-FCurrency Capital Outlay .	- 2,898	•••	2,898	2,898	•••
57.—Initial Expenditure on the New Capital at Delhi	3 7, 815	7,304	30,511	37,815	•••
58.—Capital Outlay on Hydro-Electric	58,2 38	29	53,204		12,770
59.—Bombay Development Scheme	· 2,849	•••	2,849	•••	***
60.—Civil Works	181	•••	131	***	114
Total .	13,061,821	8,612,226	4,449,095	12,864,597	48,152
GRAND TOTAL .	44,620,036	32,758,940	11,861,096	41,966,386	411,983
Distribution (Secretary of State .	32,758,940	32,758,040		32,557,824	23,863
between High Commissioner .	11,861,096	•••	11,861,096	9,409,082	388,070

year ended the 31st March 1930 (1) between the Secretary of State and the High and Provincial Governments in India—concld.

Government of Bombay.	Government of Bengal.	Government of the United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berai.	Govern- ment of Assam.	Govern- ment of Coorg.	Shan State Federation
£	£	£	£	£	£	£	£	£	£
301,322	310,140	305,734	292,806	459,505	174,195	160,167	79,538	2,949	6,789
•••					•••		•••	•••	•••
•••			•••		••• {	•••		***	•••
•••		•••		•••	···	•••	•••	•••	***
			•••			•••		•••	***
]		•			•••	•••		•••
301,322	310,140	305,734	292,806	459,505	174,195	160,167	79,538	2,949	6,75C
						! !			
	***	•••	4.	156	y= 4	201	} ! !	•••	,,,
						i	1	1	ÚI -
***	•••	•••			•••	•••	•••	•••	***
97,973	464	6,527		9	•••	••• • • •	***		
444	•••				•••	•••	•••	•••	•••
•••	ļ .	•••		•••	•••	•••	•••	•••	
***	 !			•••	•••		•••	•••	•••
•••	•••	•••		' .	•••	•••		•••	***
•••				i	•*•			***	
•••					•••	,,,		•••	***
	}	•••	40,463		,	•••		***	•••
 2,840		•••		•••	•••	•••		***	•••
	121	•••	10	•••					•••
100,822	585	6,527	40,478	165		•••			•••
402,144	310,725	312,261	383,279	439,676	174,195	160,167	79,538	2,949	6,751
30,558	80,194	9,808	44,531	30 085	11,237	11,803	10,537		•••
371,586		302,953	283 748	429,585	162,958	148,864	69,001	2,949	6,78

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the severa

HEADS OF REVENUE.	No. of aecount.	Page	India General,	Baluchistan,	North-West Frontier Province.	Mudras	Bombay,	Bongal,	United Previnces,	Trom No
	-		₹	R	R	# R	R	R	R	-
Principal Heads of Revenue						1		1		i
I.—Customs	14	95	32	3,965	1,375	5,04,91,639	19,39,28,300	; ;18,62, 37,9 33		1
II.—Taxes on Income	15	99	1,30,24,979	1,88,828	9,86,888	1,34,02,489		* 6,18,24,527	89,68,382	İ
111.—Salt	16	103	1,52,64,582	355		1,17,44,661	1,57,84,206	4 1,84,08,666		,
IV.—Opum .	17	107							3,04,09,784	
V -Land Revenue .	18	113	6,11,717	10,95,913	21,06,921	•••	,			1
VI Excise	119	110	33,21,820	6,75,693	10,71,625		4,05,325			
VII.—Stamps	20	124	13,04,719	1,77,329	10,90,547		1,77,071			
VIII.—Forest	21	129	22,35,051	29,300	8,61,377	j				
IX.—Registration .	22	194	84,366	6,813	76,195		•••	•••		
X.—Tributes from Indian States .	23	140	41,19,427			9,96,519	13,26,924	67,701	2,19,000	1
Total .			3,99,66,693	21,77,690	61,98,128	7,96,35,308	24,85,37,518	26,65,38,827	3,95,97,170	1
.—Railways—										
XIA.—State Railways Commercial Line.—										
Gioss Receipts	27	168	1,01,04,99,870	 •••		•••			•••	
Deduct-Working Expenses.	27	149	65,56,07,079	***) 				•••]
" Surplus Pro- fits paid to Companies, etc.	24	l 15	1,51,97,709	•••						
Net Receipts .			20.0107.000					_		1
2100 2000 17 13			33,93,95,083						•••	1
XIBState Railways Strategic Lines-			,							
Gross Receipts	27	168	1,58,81,300	•••		•••	,		***	1
Deduct-Working Expenses	27	169	2,08,82,341					•••	101	1
Not Receipts .	٠.		50,01,041	•••	.**	***				1:
Total Net Receipts . AII.—Subsidised Com-			33,46,94,042					•••	,,,	1:
panies . XIIARailway Miscella-	29	180	12,87,361						•••	2
neous Receipts-										
Commercial Lines . Strategic Lines .		182	1,46,03,805			•••	•••			2
XII-B.—Transfers from Railway Reserve		182	3,08,604			• • •	***		•••	2:
Fund	27c	175	2,08,21,753				•••			28
Total .			37,16,65,518			***	,. .	****		2,
Carried over			41,16,82,211	21,77,690	61,98,128	# 04 D¥ DOO	24,85,87,518	26,65,38,827	3,95,97,170	

*Adjusted in India General Books.

NCES of British India and in England for the year ended 31st March 1930.

Punjah,	Barma.	Bihar and Orissa	Central Provinces and Berat.	Assam.	Coorg.	Toter Indie	ENGLING. (Stelling converted into Es at	Exchange.	GRIND TOTAL
		(714)194		:		j 1	£1=Rs. 19})		!
R	Æ	R	R	R	R	#	R	Ħ	R
23,60,049	7,60,67,724	9,834	•••	36,65,178		51,.27.66,229	•••	•••	51,27,06,229
30,83,910	1.67,64,000	45,16,928	30,76,356	13,28.761	24.444	16.70,56,233	4,550	33	16,70,60,821
	34,41,955	777	.•	1,152	•	6.76,46,354		•••	6,76,46,354
			***	٠		3,04,09.788			3,04 09,788
						38,14,551	2,385	29	38,16,913
			•••			54,74,463			54,74,463
					•••	27,49,660	•••	***	27,49,660
-			•••	•••	•••	31,28,728	73		31,28,801
					•••	1,6n,874	•••		1,06,874
1,46,141	5,350	9 6,44 9	2,40,950	5,000	4	72,23,464			72 23,164
35,40,103	9,62,79,038	46,23,988	33,17,306	50,00,091	51,141	80,04.36,344	6 959	67	£0,04,43,369
		į	<u>'</u>			1,01 04.99,870	6,43,141	3,944	1,01,11,48,955
•••	***	•••	•••	•••	•••	1,01 04,55,570	0,10,111	0,0.22	-10-1, 1-1,40,300
	•••		•••		••	65,5 ⁻¹ ,07,079	52,75,284	27,762	66,09,10,125
			•••			1,51,97,768		•••	1,51,97,708
					•••	33 96,95,083	46,32,143	-28,818	33,50,39,122
			•••		•••	1,58,81,800		•••	1,58,81,300
			• •			2,03 8 2.841	286		2 08,82,627
			•			-50,01,041	-280		50,01,327
			•••			3.1,46.94,042	-4n /2 129	- 23,518	33, 00 , 37,795
• •			•••	•••		12,37 361	46 C1,61 _{0,}	81,761	58,70,788
						1.46,03,805	***		1,40,03,805
	••		•••		•••	\$08,604		•	3,08,004
••						2,08,21,700			2,08,21,700
•••	4+1		,		** *	37,16,65,518	- 20,813	7,913	37,16,42,04
85,40,103	9,62,79,038	46,23,988	83,17,306	50,00,091	24,181	1,17,21,01,802	-23,855	8,010	1,17,20,86,91

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the several

HEADS OF REVENUE,	No of account	Page	India General,	Baluch-stan.	North-West Frontier Province.	Madras,	Bombay.	Bengal.	Unifed Provinces.	Item No.
Brought forward .	,	 	R 41,16,32,211	R 21,77,690	R 61,98,128	11 7,96,35,308	R 24,85. 3 7,518	R 26,65,28,827	R 3,95,97,170	26
C.—Irrigation, etc.— XIII.—Works for which Capital accounts are kept— Gloss Receipts— Direct Receipts	35A	232	22,467	ББ,090	18,29,566					27
Portion of Land Revenue due to Irrigation		192 and	95,826		1,67,254					28
		193	1,18,293	55,090	19,98,820					29
Deduct-Working Expenses.	36A	246	88,429	34,130	10,53,491	· · · · · · · · · · · · · · · · · · ·				30
Net Receipts			29,864	20,960	9,43,329					81
XIV.—Works for which no Capital accounts are kept	97.A	261	19	799	1,238					32
Total .			29,883	21,759	9,44,567					33
Posts and Tele- graphs— XV.—Posts and Tele- graphs Department— Gross Receipts Dedurt—Working Expenses Net Receipts	39 40 H	268 281	11,29,49,623 11,18,61,906 10,84,727							34 35 36
Indo-Eniopean Telegiap Department— Gioss Receipts. Dcduct—Working		283 (29)	11,80,589 26.01,497							37 38
Net Receipts .			-14,20,908							30 40
TOTAL . Debt Services XVI Interest		•	-9,56,181	29,077	77,402	5 70 914	11,20,012	10,86,615	19,982	41
-Civil Administra-		.296 -	30,46,838	29,077	17,402	5,58,214		10,80,013	10,000	41
tion— XVII.—Administration o Justice XVIII.—Jails and Convict Settlements	4 8	334	70,874 2,96,205	36,160 4,596	1		3,258			42 43
XIX.—Police XX.—Ports and Pilot age XX (I)—Lighthouses an	51	354 354	3,74,501 1,053	1	G6,816 	1,209	7,615 1,97,256	 *21,15,249	•••	44 45
Lightships XXI.—Education.	. 51	E 360	1		64,080	2,40,210	5,60,652	¹ 3,15,276		46 47
XXII.—Medical .	1	6 385	1		ì	1	6,598		•••	48
XXIII.—Public Health	. 5	7 ¦889	8,13,994	59	1,611	1,235	57,770		•••	49
XXIV.—Agriculture	. 5	1	1	ì	31,814					50
XXV.—Industries XXVI.—Miscellaneous Departments	· 5	9 400 1 41:			 3 1,816	2,80,21	 6 51,751	*1,07,932	13,637	51
XXVIAIndian Store Department	's	- A 408		<u> </u>	-					58
TOTAL			67,18,48	1,18,00	8 5,30,292	5,22,86	, 8,84,900	25,38,457	13,637	- 54 -
Carried over	,		42,10,86,289	23,46,58	4 77,50,389	8,07,16,88	9 25,05,42,48	27,01,18,89	3, 96 ,3 0,789	58

INCES of British India and in England for the year ended 31st March 1930--contd.

Panjab.	Burm s .	Bihar and Orissa.	Central Provinces and Berar,	A552m.	Coorg.	Total India.	Exgland. (Steiling converted into Br at £1=Bs. 19}.	Exchange.	Grind Total,
R 85,40,103	9,62,79,038	R 46,23,988	# 33,17,800	R 50,00,061	R 24,464	R 1,17,21,01,862	R 23,855	18 8,010	lt 1,17,20,86,017
			•••			19,07,123			19,07,123
•••	•••			•••	***	2,63,080		•••	2,63,080
		······				21,70,203			21,70,203
					l	11,76,050	12		11,76,062
•••		•••	•••			9,94,153	-12		9,94,141
		i							
		··-			i	2,056	4		2,060
						9,96,209	-8		9,96,201
		i							
(··· \	•••	***			11.29,49,638			11,29,49,683
<u>-</u> . \			•••			11,18,64.906	7,44,553	6,414	11,26,16,175
) 	•••			10,84,727	-7,44,85 5	-6,114	3,::3,458
	.,		•••			11,80,590	14,02,308	12,717	25,95,614
						:6,01.497	1,70,180	1,488	27,79,171
	1			[-14 20,908	12 26,122	11,220	-1,53,557
••	 		•••	,	;	- 3,36 131	4 81,267	4,815	1,49,901
36,02,986	68,752	59,308	13,107	7,874	12,168	96,52,335	3,41,60,151	2,42 103	4,40,60,589
,		•••				3,11,060	;		3,11.060
	••• 1					4,36,480	!		4,36,480
•••						4,59,020	1,200	11	4,60,231
•••	19719		•••		•••	23,84,486		•••	23,24,486
•••	2 27,590	343	•••			13,50,949		•••	18,50,949
7,895						2,14,464	1,022	11	2,15,497
•••		•••	•••	146		3,30,879	6,136	65	3,37,080
•••	· · ·	•••	•••			3,73,999	***	, .	3,73,999
•••		•••	•••	•••		22,57,978	•••	,	22.57,978
•••	•••	•••				36.052	•••		34,052
27,950	7,287	4,943	4,800	11,781	294	19,35,591	16,224	167	19,51,982
						15,99,732			15,99,782
3 5,845	2,54,890	5,286	4,807	11,927	294	1,16,84,690	24,582	254	1,16,59,520
1,21,78,984	9,66,02,686	46,88,582	38,35,218	50,19,892	36,948	1,19,40,48,91	3,46,48,137	2,55,182	1,22,89,57,284

No. 5.—ACCOUNT of the REVENUE of the CENTRAL COVERNMENT in the sever

HEADS OF REVENUE.	No. of secound.	Page.	India General.	Baluchistan.	North-West Frontier Province,	Madras.	Bombay.	Bengal,	United Provinces	Item N
Brought forward .			R 42,10,86,232	11 23,46,534	12 77,50,389	R 8,07,16,389	R 25,05,42,430	R 27,01,18,899	R 3,96,30,789	
G.—Currency and Mint-										
XXVII.—Currency		4 19	2,18,39,901	1,758	6,794	31,963	59,285	17,370	24,580	67
XXVIII.—Mint	63	424	21,74,025		•••	•••	4,33,258	•••		55
Total -			2,40,13,926	1,758	6,794	31,965	4,92,543	17,370	24,589	50
H. Civil Works-										
XXX Civil Worls .	(15	130	14,55,881	64,609	45,44 3	28,082	2,37,794	3,67,768	•.	co
JMiscellaneous-										
XXXIII —Recorpts in aid of Superannuation	72	477	3,75,038	19,418	38,984	1,06,012	3,05,450	2,02,712	1,37,079	61
XXXIV.—Stationery and Printing	73	437	38,20,653	4,222	62,280	£,000	6,087		157	(2
		50,3	6,00,206	49,728	6,37,273	67,941	1,51,752	10,259	1,87,225	63
Tolal .			48,64,797	73,868	7,38,487	1,77,983	7,63,289	2,12 971	3,24,461	r4
	ı									
II Military Receipts-										
XXXVI.—Army—										
Effective	75-A	518	1,96.13,768	`		••		···		150
Non-Effective	,,	,,	28,24,682		•••	•••	•••		14	36
XXXVII.—Mariae	70-A	583 [14 73,235		•••		***	•1,	**	67
AXAVIII.—Military Engineer Services	77	5°6	53,82,501	:	•••	***		,		,,
Total .				<u>, </u>						
TOTAL .			2,95,96,181						•••	60
L.—Provincial Contribu-										
XXXIX —Contributions to the Central Government by										
Provincial Governments .	7 8	59.;			•••	***	•••			70
XXXIXA.) Miscellaneous Adand 51A) justments between the Central and Provincial Governments.	70	597	4.0	•••	79.		8,011		•••	71
M.—Extraordinary Items—										
XL.—Extraordinary Receipts	79-A	600	1,55,00,000		***	***	*4*			72
Total Revinue			49,65,17,017	24,86,269	85,41,113	8,09,54,419	25,20,39,067	27,07,12,003	3,09,70,889	78

PROVINCES of British India and in England for the year ended 31st March 1930-concld.

Item No.	Punjāb,	Burma.	Bihar and Olissa.	Cential Piovinces and Beinr.	Assam,	Coorg.	TOTAL INDIA.	ENGLIND. (Sterling converted into Rs. at 21 = Rs. 134.)	Exchan ₅ e	GRAND TOTAL,
56	R 1,21,78,934	It 0,66,02,686	R 46,88,582	# 33,35,218	R 50,19,892	R 36,946	R 1,19,40,48,915	R 3,46,48,137	P 2,55,182	1,22,89,52,204
57 58	15,920	39,088	4,301	5,2 61	2,470 	68 	2,20,48,750 26,07,253	2 ,89,331 _.	23,436	2,47 61,617 26,97,288
59	15,920	39,038	4.:101	5,261	2,470	68	2.46,56,088	25,89,386	23,130	2,73,68,805
60	73	15,058	37,36 ⁻⁾	8,419	6,172	109	22,66,757	1,287	-14	22,41.456
61	1,32,909	91,953	1 02,285	72,278	38,651	1,603	16,24,412	4,48,710	3 69 ≀	20 76,812
63	4,180 1,04,524	25,010 88,958	164 39.558	256 31, 4 21	31 19,029	 080	39,26,890 23,57,554	34,082 11,56,200	291 10,584	89,61,263 25,24,338
61	2,41,613	2, 5,921	1,41,957	1,03,955	57,711	2,343	79,08,856	16,38,992	14,565	95,42,413
								1	:	
65			,				1,96,13,763	84,86,121	28 600	2,30.78,493
66			•••				29,26,682	66,81,094 9,705	53,954 79	35,5 <u>4,</u> 780
67			•				14,73,235 50,82,501			14,83,019 56,82,501
69			·				2,95,96,181	1,01,26,929	85,942	3,98,18,743
70				114			•••			144
71						•••	3,011		•••	3,011
72							1,55,00,000	33,65 359	29,081	1,88,94,440
79	1,24,36,540	0,68,62.728	48,72,200	31,52,847	50,86,245	39,466	1,27,39,79,753	5,24,67,457	4,07,892	1,32,68,55,102

No. 6.—AC	COI	UN'	r of the	Expenditu	RE of the	CENTRAL	Govern	MENT in	the se	V01
HEAD OF EXPENDITURE.	No. of account.	Page.	Indu Goneral,	Baluchisiau.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces,	
4Direct Demands on the Revenue-			- R	Ħ	fk			R	Ħ	- -
1.—Customs	14A	96	1,35,645	12,819	14,037	24,99,329	27,32,648	30,81,625*		
2.—Taxes on Income	15A	100		19,497	72,887	8,78,439	16,96,112	10,92,455	7,18,469	
3.—Salt	16B	104				20,10,832	34,14,519	3,10,916		
4.—Opium	17B	109							 47,59,479	
5.—Land Revenue	18A	115		3,92,289	4,60,256					
6.—Excise	19A	120		42,251	5,83,104		0.07.000		•••	
7.—Stamps	20A	125	, ,	2,837	27,749		3,85,330		•••	
8.—Forest	21A	131		37,651	8,04,253	• •	9,115	•••	•••	
9.—Registration	22A	135	22,00,000	3,143		•	***			
-			11,400	0,140	14,449					
Total .			1,01,73,102	5,10,437	19,76,735	53,88,900	82,37,724	44,34,996	54,77,948] 1
A.—Forest and other Capital Outlay charg- ed to Revenue—										
3-ACapital Outlay on Salt										
Works	16C	105	1,12,206		,,,		•••	•••	***	
8-A.—Forest Capital Outlay	21B	192	3,36,892		35,966	•••	•••		• • • • • • • • • • • • • • • • • • • •]
Total .			4,49,098	•••	35,986	•••	•••			1
3.—Railway Revenue Account—										
10-A.—State Railways—Com- mercial Lines. Interest on Debt	28	177	16,91,39,381					•••		1
Interest on Capital contributed by Com- panies and Indian States .	28	177	4,15,970			•••				1
10-B — State Railways — Strategic Lines.										
Interest on Debt .	28	177	1,40,09,273			•••		•••	•••	1
11.—Subsidised Companies .	30	181	4,39,199					•••	•••	1
12-A.—Miscellaneous Railway Expenditure— Commercial Lines 12-B.—Miscellaneous Rail-	31A	184	39,53,123			•			•••	1
way Expenditure- Strategic Lines .	31A	184	49,864			•••			***	1
Total .			18,80,06,810						***	2
Irrigation, etc., Re- venue Account										
14.—Works for which Capital accounts are kept— Interest on Debt	33	100	11/1/0	100140	0.04.407					م ا
15.—Other Revenue Expen.		193	1,14,148	1,23,143	9,94,485		191	***	,,,	2
diture	88	268	8,531	1,80,354	4,58,164	74,985	1,00,400		3,47,298	2:
Total .			1,22,679	8,03,497	14,52,599	74,985	1,00,400		3,47,298	2

Adjusted in India General books.

34,65,300

54,63,885

89,98,124

44,34,996

8,13,934

58,25,241 24

19,87,51,689

Carried over

PROVINCES of British India and in England for the year ended 31st March 1930.

- L	TOVATHOR	3 O1 D7 00	1816 116W0W 8	ma m <i>en</i> g	giana tor i	cne year e	naea sist	March 193	9.	
1	Panjab.	Buima.	Bihar and Orissa.	Centini Provinces and Botal.	Assam.	Coorg.	TOTAL INDI	English. (Sterling souvered into Rs. at £1 = Rs. 1. }.	Exchange.	GRAND FOTAL
	R	R	R	R	R	R	R	B	B	R
	1 22,696	6 11,42,032	21,895				96,12,72	6 1,87,487	1,15	97,51,918
9	7,15.040	I		3,76,650	1,12,928	1,89			•	
!	3	1,54,155	70,270		1,130		1,25,92,58	1,02,948	846	1
1				.,			47,59,479	1,20,898	896	
1	5	•••					10,89,505	556	2	10,90,098
16	3			•••			16,61,095	4,800	39	16,65,984
7		•••				•••	59,771		268	
8				***	***		32,48,573		1,918	
6	'						29,030	•••	•••	29,030
10	7,37,736	21,83,018	4,72,317	3,78,650	1,14,058	1,895	4,00,87,516	7,55,344	6,372	4,08,49,232
111		111				•	1,12,206		***	1,12,206
12	1				•••		3,72,858	27,970	164	4,C0,992
1.0		-					4,85,064	27,970		
13					•••	•••	4,00,004	27,970	164	5,13,198
14						•••	16,91 39,381	10,69,68,236	7,91,7 31	27,69,02,348
15					•••	•••	4,15,970	1,31,71,784	1,06,289	1,36,94,043
16						,,,	1,47,09,273		•••	1,40,09,273
17						•••	4,39,199		•••	4,39,199
18						•••	. 89,53,1 23	18,97,927	10,908	58,61,958
19						***	49,864	***		49,864
							18,80,06,810	12,15,87,947	9,11,928	31,04,56,685
20						•••	20,00,00,020			
53 51	2,68,187			1,16,976		-	12,81,726 15,54,840	 58,880 58,680	453	12,31,726
23	2,68,137			1.16,976		• • • • • • • • • • • • • • • • • • • •	27,88,560		458	28,40,819
24	10,05,878	2 ,83,018	4,72,317	4,95,626	1,14,058	1,895	23,13,65,956	12,23,75,141	9,18,917	35,46,60,014
										g1

No. 6.—ACCOUNT of the Expenditure of the Central Government in the seven

	 -				1		-	-		-
n, ••s of expenditule.	No. of account.	Page.	Iudia General.	Balnohistan	North-West Frontier Province	Madras.	Bombay.	Bengal,	United Pioyinggs,	Item No.
Brought forward .			R 19,87,51,689	₹ 8,13,934	₽ 34,65,800	łt 54,63,885	R 83,38,124	11 44,34,99¢	18 58,25,241	25
CC.—Irrigation, etc., Capital Outlay charged to Reve- nue—										
16.—Construction of Irrigation, etc., Works financed from Ordinary Revenues	84	217		1,03,577	53,459					26
graphs Revenue Account— 17.—Posts and Telegraphs— Interest on Dobt—										
Indian Posts and Tele- graphs Department . Indo-European Telegranh Department .	39 41	268 2, 3	55, 7,989 5,51,9.8 71,29,967							27 28 20
DrPosts and Tele- graphs Capital Out- ley charged to Revenue 18.—Indian Posts and Tele-			11,20,701	···		· — - 		-		20
graphs Department . Indo European Telegraph Department .	80 41	268 283				}		i		30
r,)ebt Services-			11.00,000	-				•		32
19 Interest on Ordinary Debt Deduct-Amount charge-	42A	\$0 2	10,43,68,077	3,69,581	1,67,298	1,23,25,591	7,50,35,922	17.27,963	67,11,429	33
nblo to— Railways Irrigation Posts and Telegraphs			19,31,63,197 1,11,1:18 72,90,1:15	1,23,143	9,91,435					34 35 36
Vizagapatam Port Salt Department Forests Other Government Com-	43A	304	9,79,205 4,38,371 34,609		18,892		•••			37 38 39
mercial Undertakings) Provincial Loans Fund.	12A	302	6,19,72,177	•••			3,06,015	•••		40
Remainder chargeable to Ordinary Debt	43A	1	14,96,24,07		-8,46,031	1,23,25,591	7 17 90 007	17.97.0.9	07.11.450	41
20 —Interest on other Ohli-	1.1	311		19.004	56,943	24,12,144	7,17,29,007	17,27,963 21,05,436	67,11,429	43
21Appropriation for Reduc- tion or Azoidance of Debt	45	315	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			21,12,144	25,10,550		17,49,159	44
Total .			-3,65,14,438		-7,89,088	1,47,37,735	7,69,40,263	38,33,399	84,60,588	•}
F.—Civil Administra-					.,,	-				
tion— 22.—General Administra-				1		}				
tion 23.—Audit	48	324 332	1,16,26,053 37,17,990	1,63,039	19,04,469	38,125 8,08,062	1,89. 27 9 12,40 7 03	30,371 8,97,830	8,76,676 3,73,229	46 47
24.—Administration of Justice 25.—Jails and Convict	48A	387	5,21,528	72,549	7,70,761		15,000	38,331		48
Settlements 20 —Police	49A 50A	345 345		1,20,036 11,72,246	8,23,417 29,46,362		6,68,423	97,664	 7 ,86 0	4.9 50
27Ports and Pilotage .	51B	355	62,057				5,83,893	15,89,960*		51
27 (!)—Lighthouses & Light- ships	51F		8,78,188	07 400	 81,281	59,629	1,28,048	29,521*	•••	52
28.—Ecclosiastical ,	52 53	364 369		35,423 15,63,927	81,281 24,87,502	2,11,780 2,98,476	9,57,345	1,87,308*		58 54
29A,Frontier Watch and	00	500	ا يشونسدون	40,00,021	201,004	<i>Δ</i> , συ, 4/ 0	17,34,995	48,060/a	1,62,865	Ust
Ward 20.—Scientific Departments	53A 54	371 374		37,20,644 10,535	1,45,24,352 4,724	•••	•••		111	55 53
31.—Education	55A	382		3,55,293	19,76,991	•••	29,481	•••	7,66,000	57
32.—Medical	56	386		3,15,763	6,18,904		1,400		•••	58
Carried over	1,54	.,.	4.21,09,879 17,04,70,857	75,29,455 11,82,958	2,60,86,763 27,29,671	14,13,072 2,02,01,620	48,98,562 8,52,78,387	29.18,545 82,68,395	25,13,467 1,42,85,829	60
	4] : 175-447 /4 1	India General, bool					

* Adjusted in India General books (a) Includes Re. 47,224 adjusted in India General books. PROVINCES of British India and in England for the year ended 31st March 1930-contd.

Item No.	Punjab	Burma.	Biffar and Orissa.	Central Provinces and Berar.	Assem.	Coorg	TOTAL INDIA.	ENGLAND. (Sterling converted fato Es. at £1=Rs. 13}.)	Exchange,	GRANL TOTAL
25	H 10,05,873	# 21,83,018	R 4,72,317	1 1 4,95,626	R 1,14,0~8	₽ 1,895	R 23,13,65,953	R 12,23,75,141	12 9,189 7	1° 35,46,40,01;
26							1,57,036	<u></u>		1.57,016
27 28 29			 ::-	 	 		65,77,989 5,51,978 71,29,967			05,77,9-9 5,31,9-8 71,29,967
30 31 32							11,66,986 —33,297 11,88,639	4.667 4,667	49	11,66,936 —28,581 11,38,355
33	57,84,733	38,2×.738	10,98,029	12,54,304	1 ,57, 052	5,292	21,28,32,073	18,91,24,057	18,88,633	40. 3,44,785
34 35 36 37 38 39		•		 	••• • • • • • • •		18,31,03.197 12,31,726 72,90,415 9,79,205 4,38,371 53,501	10,69,68,236	7,91,731 	29,09,26,164 12,31,726 72,90,445 9,79,205 4,38,371 53,501
40 41	••	·					3,06,015 6,19,72,177			3,06,015 6,19,72,177
42 43	57,84,739 10,69,505	38,28,738 5,26,650	10,98,029	12,54,364 6 90,147	1,57,052 4,84.017	8,262 18,945	- 4,26,02,504 6,80,03,017	5,21,55,821 , 3,40,654	5,03.92· 3,575	4,01,47,181 6,83,47,246
44 45	68,54,244	43,55,418	20,52,078	19,44,511	6,41,069	22,237	5,73,73,000 8,27,73,453	8,24,96,475	5,97,499	5,73,73,060 16,58,67,427
46 47 48	8,38,847	9,07,443	4,C8,973	3,57,562	2,91,9 <u>14</u> 		1,48,28,012 98,89,583 14,18,164	73,87,032 3,21,631 1,07,329	64,258 2,695 898	2,24,79,302 1.01,63,909
49 50	7,269		1,915		•••	•••	40,96,460 74,42,191	67,099 1,80,590	588 1,495	15,26,391 41,64,147 76,24,276
51		61,678			•••		22,47,588	2,87,665	2,286	25,37,589
52 58	2,75,455	2,81,11 3 1,27.028	6,187 30,053	90,006	16,881	288	13,51,681 23 38,396	6,102 8,22, 73 2	51 6,6 63	13,87,834 81,62,811
54	10,60,046	2,70,689	1,25,093	39,451	2,00,086		1,46,81,467	14,98,146	11.550	1.61.91.168
ئة 6		65,41,92d			20,52,199		2,68,39,121 82,37,108	94,207 11,12,486	801 8,0°8	2,69,34,129 98,58,632
7	17,910 1 3 ,550		8,036	2,062	3,800 54,160		51,88,440 30,36,538	62,012 1,94,534	477 1 426	52,46,829 32,32,518
8 -	22,12,577 78,60,117	81,89,877 65,38,436	25,24,890	4,95,981 24,40,137	26.18,026 7,55,127	288 24,132	10,15 64,749 32,25,60,051	1,23,42,485 20,-8,76,283	1,02,24 · 15,16,465	11,40,09,480 52,89,52,799

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the seve

erads of expenditure.	No. of account.	Page.	India General.	Bainehistan,	North West- Frontier Pro- vmce.	Madras.	Bombay.	Bangal.	United Provinces,	Item No
,			R.	Ð	R	R	R	di.	R	
Rrought ferward . { FCivil Administra- tion-conid.			17,04,70,857 4,21,09,879	11,82,953 75,29,455	27,29,671 2,60,88,783	2,02,01.620 14,13,072		82,68,895 29,18,545	1,42,85,829 25,13,467	
33.—Public Health	57A	390	16,75,261	17,551	1,05,299	24,205	1.90.454	901		
34.—Agriculture	58A	897	41,87,304	1,31,107	1,93,271	1	1,30,454 1,255	331		6:
85.—Industries	59A	4 2	2,37,036			•••			•••	64
36.—Aviation	60	4 03	17,63,593	411			•••		•••	6
37.—Miscellaneous Depart-	07.4					• •	•••			0
ments 37A.—Indian Stores De	61A		11,80,693	21,720	2,359	73,204	47,567	63,077*	15,559	6
partment .	60B	709	19,80,647			***				6
Tot al			5,30,98,413	76,99,833	2,63,87,692	15,10,481	50,77,838	29,81,655	25,29,026	69
G.—Currency and Mint—	62A	421	10,65,337	1,580	3,299	3,20,059	10.84.030	90 50	0.75	
39.—Mint	63	424	10,13,246				10,74,210	82,221#	3,18,564	7
00, - 3,,,,,,							18,45,287		•••	7.
Total .			20,78,583	1,580	3,299	3,20,959	29, 19, 497	£ 2,221	3,18,564	7
#.—Civil Works—			7.02.07.050							-
41 Civil Works	66	482	1,82,37,656	15, 18,988	32,04,683	1,2,110	6,90,149	9,98,736	•••	7
J.—Miscellaneous—								-		
43A.—Famine Relief	70	167	525		•••	•••	•••		•••	
44.—Territorial and Politi- cal Pensions	71	473	1 52,214	37,530	52,675	5,45,324	3,76,870	6,17,115	6,42,617	7
45.—Superannuation Allow- ances and Pensions.	72B	481	-36,74,520	76,494	4,80,120	6,20,916	17,02,301	14,96,001	7,55,631	7
46.—Stationery and Print-	79.4	100	49,88,281	1 999	1,23,041	17 614	11 *Ou	2 200	70.454	
47.—Miscellaneous .	73A 74B		27,67,778	1,222 2,62,422	80,060	15.644 23,735	41,590	2,710	10,471	76
	740	007				20,700	81,779	49,208	9,82,849	77
TOTAL . '	1		30,29,278	3,77,668	7,35,905	12,05,619	22,02,540	21,95,032	23,08,068	78
JJ.—It is cellaneous— Capital Outlay charged to Reve- nue— 45A.—Commutation of Pensions financed from ordingry Revenues	72D	184	4,19,659			•				79
K.—Military Services— 48.—Army— Effective	F-70	-70	Dr. 00 10 401							
Non Effective	75B	1	35,88,19,421	•••	•••	•••	•••			80
	75B	1	3,54,38,591	•••		•••				81
	76B	1 200	51,72.732	•••						82
50.—Military Engineer Services . 50A.—Transfers to Military	77A	587	4,64,72,504			.,,				88
Reserve Fund	77 E	594	18,41,222			•••				84
Total .			41,72,44,470							85
M.—Extraordinary Items— 52 —Extraordinary Pay- ments	79B	ins	2 000				-		,	
OTAL EXPRINTINGE CHARGED	(and	,	8,062					(a)		86
AGAINST REVENUE	1		69,51,79,978	1,08,11,022	8,86,61,250	2,33,70,789	9,61,68,411	1,45,25,059	1.95.31.487	87

(a) Includes Rs. 64,34,350 adjusted in India General books. Adjusted in India General books.

ovinces of British India and in England for the year ended 31st March 1930—concld.

annb.	Burma.	Bihm and Orissa.	Central Provinces and Berar.	Aram.	Coorg.	Total India.	England (Sterling converted into Rs. at £1 == Rs. 19}.)	Exchauge.	GRAND TOTAL,
R	R	R	R	R	R	1.	R	#:	12
	65,38,456	25,24,390	24,40,137	7.55,127	24,132	32,25,60,051	20,48,76,288	15,16,465	; ; 52,89,52,79
12,577	81,89.877	5,78,257	4,95,981	26,18,026	288	10, 15, 64, 749	1,23,42,485	1,02,243	11,40,09,48
				8,588		19,56,341	1,43,221	1,189	1 21,00,73
	•••	\ 			•••	44,02,937	1,41,760	1,177	46,05,87
					••	2,37,036	11, 399	837	2,81,77
		••			•••	17,63,598	2,26,240	1,879	19,91,71
8,762	20,003	521	2,722	13,214		14,4.401	84,882	805	15,45,08
<u></u>						19,89,647	66,497	567	20,56,71
21,339	82,09,880	5,78,778	4,98,703	26,34,778	288	11,34,23,704	1,30,59,434	1,08,200	12,65,91,38
42,909	2,65,680	84,138	32,499	30,213	1,741	35,23,550	9,12,334	7,426	44,43,18
		!			•••	23,58,533	1,17,812	989	29,77,8
42,909	2,65,680	84,138	92,499	30,213	1,741	63,81,883	10,30,196	8,415	74,20,49
69,571	76,211	1,18,855	30,429	55,275	993	2,57,63,176	63,387	307	2,58,27,07
					100	525	358	2	88
60,594	1,42,361	38,984	3,63,338	7.043	696	30,76,561	1,21,771	960	31,99,69
08,367	1,49,539	2.01,666	1,07,288	62,718	181	26,89,731	2,37,14,567	1,90,145	2,65,93,44
5,855	13,593	3,107	1,838	2,069	•••	46,03,921	8,69, 9 80	7,777	54,81,67
35,972	36,124	52,041	25,63,111	32,693	•••	69,67,270	18,88,957	14,014	88,70,2
10,288	3,41,637	2,95,798	30,39,575	1,04,523	877	1,73.30,808	2,65,95,633	2,12,898	4,41,45,33
	•••				•••	4,19,659			4,19,68
					· · · · · · · · · · · · · · · · · · ·				
			•••		•••	 35,88,19,421	8,91,84,998	7,41,677	44,87,46,09
					•••	3,54,38,591	4,96,97,621	3,95,340	8,55,31,56
	•••	•••	•••		•••	51,72,732	30,64,857	24,563	82,62,1
					•••	4,61,72,504	4,51,441	3,778	4,69,27,75
						13,41,222			18,41,25
					•••	44,72,44,470	14,23,98,915	11,65,858	59,08,03,7
					***	6,062			6,0
,04,224,1	,54,31,844	36,01,459	60,41,343	85,79,916	28,031	93,31,35,813	38,80,23,848	30.11.843	1,32,41,71,

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.			No. of Account.	No of Page.	India.	England. (Stering converted into Rs. at 21 = Rs. 183.)	TUTAL.
Pevenue (as per Account No. 5)	•		5	33 {	1;27,59,79,753	R 5,24,67,457	R
E. change added to Revenue			}	(4,07,892	•••	
•	Гота	L.			1,27,43,87,645	5,24,67,457	1,32,68,55,102
Excess of Revenue over Expenditure charged to Re	e ve n u	.e					26,83,598
Railway Capital not charged to Rever							
Capital contributed by Railway Companies States towards outlay on State Railways .	and		25A	156	2,43,676		2,43,676
N.—Public Debt incurred—							
Permanent Debt:-							
Sterling Debt—			3				
6 per cent Bonds			γ	1		7,92,00,000	
5½ per cent. Stock		• •	82	619		(a) 17,80,981	
43 per cent. Stock		• • •	j	4		(4) 18,20,846	
Rupec Debt-							
5 per cent. (Loan), 1939-44			82	619	29,11,23,000	•••	
5 per cent. Bonds, 1935		•	82	619	8,10,49,100	•••	
,	l'otai Ne:				87,24,72,100	8,28,10,827	45,52,82,92 2 0,39,57, 28
Floating Debt—							
Treasury Bills :—							
Issued to Public					64,73,75,000	***	
Issued to Paper Currency Reserve		• •	82	819	56,48,00,000	14100000000	
India Bills					12,00,00,000	18,00,00,000	
Ę	lota:	.			1,83,21,75,000	16,00,00,000	1,49,21,75,000
	NE	T		1			30,10,65,000
	d ove			ĺ	2,97,92,78,421	29,52,78,284	3,27,45,56,70

⁽a) Represents discount written off to Revenue in the year. Under the system of discount adjustment adopted in respect of the 5½ and 4½ per cent sterling loans, the nominal amounts of debt created were shown in Account No. 82, and the actual cash receipts credited in this Account, the difference representing discount being written off in Revenue by a series of book adjustments extending over the currency of the loans.

(b) Includes Rs. 18,20,444 on account of discount in respect of 4½ per cent, stock issued in November 1922, May 1923, January 1928, and January 1929.

GOVERNMENT in India and in England for the year ended 31st March 1930.

disbursements.	No. of Account.	No of page.	India.	England 'Steeling converted into Rs at £1 = Rs 18}.)	TOTAL.
Expenditure (as per account No. 6)	} 6	39 {	93,31,35,813	R 88,80,23,848	R
Exchange charged as Expenditure	S "	۳ ۲	30,11,843	•••	
Total .			93,51,47,656	38,80,23,848	1,92,41,71,504
Railway, Irrigation, Posts and Telegraphs and other Capital Outlay not charged to Revenue—					
AA.—Capital Outlay on Security Printing Press	20-B	126	22,754		22,754
BB.—Construction of State Railways Commercial	} 25	154	(a)12,94,87,006	16,95,03,205	29,89,90,271
Strategio	5 -0	104	28,43,404	•••	28,43,404
CC.—Construction of Irrigation, etc., Works	34	217	2,99,477	•••	2,99,477
DD.—Capital Outlay on Posts and Telegraphs— Indian Posts and Telegraphs Department . Indo-European Telegraph Department .	40-A 41-B	278 285	(b) 28,30,422 (c) -2,14,148	5,77,431 1,13,434	34,07,85 3 1,00,514
FF.—Capital Outlay on Vizagapatam Port Capital Outlay on Light Houses and Light Ships.	51- D 51-G	358 361	(d) 31.17,539 (g) -3,20 553	4.57,179 3,33,384	35,75,018 12,821
GG.—Currency Capital Outlay	i.2-B	422	(e) 29,992	38,640	68,632
HH.—Initial Expenditure on New Capital at Delhi	67	451	(f) 67,68,042	5,04,197	72,72,239
JJMisce.laneous-			(3) 51,521,522	-3. 2)201	
Payment of Commuted Value of Pensions	72-D	434	85,03,483	101	38,08,683
7 per ceut. Stock State Railway Annuities State Railway Sinking Funds Redemption of liabilities assumed in respect of British Government 5 per cent. Way Loop (1949-47)				4,080 1,98,94,808 26,66,667	
Government 5 per cent. War Loan (1929-47)			3,34,600	•••	
6 per cent. Bonds, 1927			1,43,900		
6 per cent. Bonds, 1932 6 per cent Bonds, 1931 6 per cent Bonds, 1931 6 per cent. Bonds, 1930 5\frac{1}{3} per cent. War Bonds, 1928 Other 5\frac{1}{2} per cent. War Bonds 5 per cent. War Loan, 1929 47 5 per cent. I Can, 1945-55 4 per cent. Terminable Loan 3\frac{1}{2} per cent. Loans 5 per cent. Loans	82	619	4 85,60,200 3,94,12 000 13,51,06,200 15,49,725 1,81,525 5 37,000 28,00,000 8,600 1,318 (\$\lambda\$) 74,700		
Total Net		 	22,87,60,088	2,25,65,555	25,13,25,643 0
Ioating Debt— Treasury Bills— Issued to Public Issued to Paper Currency Reserve India Bills Other Temporary Loans	} 82	619	\$2,69,50,000 63,41,60,000	 8,00,00,000 	
Total .		\ { 1	1,11,11,10,000	8,00,00,000	1,19,11,10,70
4144 •	ſ	- 1		1	

¹⁶⁵ representing exchange on Stelling Clauses.

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No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.	No. of Account.	No of page.	INDIA.	ENGLAND (Steiling convoited into Rg. at £1= Ru. 131).	Tutal
			R	æ	R
Brought forward .			2,97,92,78,421	27,52,78,284	3,27,15,56,705
.~Unfunded Debt—					
Deposits of Service Funds	85	625	9,51,631	20,06,598	
Post Office Cash Certificates	86	625	7,18,00,711		
Savings Bank Deposits	86	623	37,42,94,272	5,67,55,085	
TOTAL .	1	<u> </u>	44,68,46,614	5,87,61,683	50,56,08,297
Ŋŗņ .	1		1		13,04,22,471
	:				
.—Deposits and Advances—			!		
Provincial Loans Fund	86A	633	31,02,91,655		
Posts and Telegraphs Depreciation Fund	40 I) & 41(I)	282 & 292	42,45,498		
Railway Depreciation Fund	. 27B	173	12,59,42,103		
Deposits of Local Funds	88	636	27,55,12,817		
Appropriation for Reduction or Avoidance of Debt -			'		
Sinking Funds for Central Loans	. 89	638	1,60,15,029		
Other Appropriations	App. A		4,37,69,000		
Sinking Fund Investment Account	89	638	10,16,829		
Sinking Funds for Loans granted to Local Bodies, etc.	89A	639	4,11,516	•••	
Gold Standard Reserve	· []		••••	90,58,22,524	
Gold Standard Reserve—Revenue Equalisation Fund .	App.	{	į	59,02,788	
Paper Currency Reserve	ز .	(40,89,64,918	
Deposits of Branch Line Companies	90	641	3,79,725	•••	
Road Development Fund	89-B	640	1,07,26,759		
Departmental and Judicial Deposits	. 93	650	87,28,30,303	• • • • • • • • • • • • • • • • • • • •	
Advances	· []		30,04,37,304	1,74,526	
Discount Sinking Fund	•		29,27,000	•••	
Suppense	Apv.	656	2,38,56,749	14,91,845	
Exchange on Remittance Accounts	. 94		31,06,375	•••	
Miscellaneous	را.	(32,66,826	1,51,20,138	
Military Reserve Fund	. 77E	594	18,41,222	•••	
Total	-		1,99,66,70,708	1,33,44,93,049	3,38,11,63,757
Net		1			
,]	
· Carried over	1		5,42,27,95,743	1,68,85,33,016	7,11,18,28,75

GOVERNMENT in India and in England for the year ended 31st March 1930-contd.

Disbuteamente.	No. of Account		f India.	ENGLIND (Sterling converted into Rs. at £1 = Rs. 18\})	0 Total
			R	ft	-
Brought forward .			2,42,46,90,419	66,21,17,37.	3,08,68,07,7
-Unfunded Debt-					
Special Loans	83	624			
Special Loads	00	029	30,660		
Deposits of Service Funds	85	625	14,19,21:	56,539	•
Post Office Cash Certificates	86	6.23	4,45,76.968		
Savings Bank Deposits	86	628	29.84,21,545	3,06,66,667	
7					
TOTAL .			84,44,62,120	3,07,28,206	37,51,85,82
NET .					0
—Deposits and Advances					
Provincial Loans Fund	86A	633	010101010		
		282 &293	,,0,0	•••	
Railway Depreciation Fund.	41-I	173	1,50,011	•••	
Railway Reserve Fund	27B		11,70,18,314		
	27-C	175	2,08,21,706		
Deposits of Local Fund	88	686	27,58,14,120	•••	
•••					
Sinking Fund for Central Loans	89	638	33,34,843		
Sinking Fund Investment Account	89	6 3 8	42,819	•••	
Gold Standard Reserve			•••	90,58,13,105	
Gold Standard Reserve—Revenue Equalisation Fund	App. A	{	••	58,47,263	
Paper Currency Reserve		Ĺ	•••	40,80,64,918	
Deposits of Branch Line Companies	90	641	2,86,691		
Departmental and Judicial Deposits	93	650	89,29,11,473	•••	
Advances			31,16,09,941	1,44,572	h
Discount Sinking Fund	App. A		1,77,59,207		
	93 A	654 4	6,19,79,286		
Suspense			51,46,033	7,46,127	
Miscellaneous	рр. А.		31,565	1,52,04,306	
		<u> </u>			
Total . Net .			2,01,76,07,237	1,33,67,19,792	3,35,43,27,029 2,31,63,27 2
Carried over .			4,78,67,60,269	2,02,95,60,871	6,81,63,20,640

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRA

RECEIPTS,	No. of Account.	No. of Page.	India.	ENGLAND (Signify convented into Rs at £1 = Rs. 183).	Total.
Brought forward .			R 5,42,27,95, 7 43	R 1,68,85,33,016	R 7,11,13,28,759
Loans and Advances by the Central Gov- ernment-					
Advances to Provincial Loans Fund	95	680	7,00,98,071	• 6 1	,
Other Loans and Advances	95	080	80,27,526		
Total .			7,81,25,597	•••	7,81,25,597 0
-Remittances –					•
I.—Remittances within India-					
Inland Money Orders			98,70,69,750		
Net Receipts by Civil Treasuries from-			00,714,00,700	•••	
Railways	App. A		2,25,26,280		
Posts and Telographs		4	55,03,174	pag	
Net Receipts from Civil Treasuries by—					
Army and Military Engineer Services fincluding Marine)	J	l	38,02,84,050		
II.—Remittances between England and India—					
(i) Remittance Account	97	675	2,25,18,497	4,79,46,828	
(i) Purchases and Sales of Storling and other Transfers -	-	; [
Storling purchased in India	98	677	•••	20,28,66,667	
Transfers through the Paper Currency Reserve	} App A	5	5,22,70,003	15,76,62,266	
Sale of Salver	Ship is	\		5,20,76,781	
Total .			1,47,01,22,054	46,05,52,542	1,93,06,74,59
Net 3 c p .					0
V.—Balances of Provincial Governments .			•••	•••	***
Net .				•	0
Total Receipts			6,97,10,43,394	2,14,90,85,558	9,12,01,28,95
7.—Opening Balance	99	679	9,20,46,097	(a) 6,99,30,608	16,19,82,76
			7,06,30,89,491		9,28,21,11,71

GOVERNMENT in India and in England for the year ended 31st March 1950-concld.

disgursements.	No. of Account.	No. of page.	India.	ENGLAND. (Sterling converted into Rg. at £1= Rg. 13).	Total.
			11	B	R
Brought forward .			4,78,67,60,269	2,02,95,60,371	048,02,88,18,8
.—Loans and Advances by the Central Govern- ment—					
Advances to Provincial Loans Fund	95	660	12,05,25,000		
Other Loans and Advances	95	661	2,96,12,013		
Total .			15,01,37,013		15,01,37.013
Net					
Remittances-					7,20,11,416
I.—Remittances within India—					
Inland Money Orders	j	٢	98,80,88,406		
Other Local Remittances			9,50,043		
Other Departmental Accounts.	.		5,46,247		
Net Payments into Civil Treasuries by—					
Railways	App A.	{	2,27,09,489	.	
Posts and Telegraphs	i		55,40,145		
Net Issues from Civil Treasuries to—					
Army and Military Engineer Services (including Marine)	 	{	38,25,14,100		
II.—Remittances between England and India-	•				
(i) Remittance Account	97	675	5,39,04,052	1,66,58,809	
(i1) Purchases and Sales of Sterling and other Transfers-	-				1
Sterling purchased in India	. 98	677	20,28,66,667	1	
Transfers through the Paper Currency Reserve	Ann.	\	15,76,62,256	5,22.70,003	
Sale of Silver	App.	{	5,20,78,781		
TOTAL	•		1,86,68,58,196	6,89,28,812	1,93,57,87,008
Net			,,,		51,12,412
V.—Balances of Provincial Governments	App. A		17,00,386	3,53,75,8.0	8,70 75,696
Net Net				•••	3,70,75,696
Total Disbursements	. 1		6,80,54,55,81	2,13,38,64,543	8,98,93,20,357
WClosing Balance	. 99	679	25,76,93,677	(b) S,51,57,683	84,27,91,860
GRAND TOTAL			7,06,30,89,49	1 2,21,90,22,226	9,28,21,11,71

No. 8.—ACCOUNT of the REVENUE of the several Provincial Governments for the year ended 31st March 1930.

						-						Service of Principles and States		
	BUBBLI	DETAILS OF SUBBIDIARY						BURNA	۔۔۔					
HEADS OF REVENUE.	Acct. Pag	unrs.	Government of Madras,	Government of Bombay.	Govennment of Bengal	Government of United Provinces	Government of Panjab.	Government soft Burma.	Shan States Federation.	Govennment of Bihar and Orissa,	Government Of Central Provinces and Berar,	Government of Asyam.	Government of Coorg.	Total Provincial Governments.
BEVENUE IN INDIA.			Ħ	##	- a	11	#	#	g#	A#	, 4 =	p#	es.	, 6 4
APrincipal Heads of Re-												•		
VI.—Taxes on Income V.—Isand Revenue VI.—Excise	118 129 130 130 130 130 130 130 130 130 130 130	99	7,26,627 6,21,06,474 5,92,26,046	4,79,62,982	3,24,74,242 2,26,24,989	71,020 6,85,33,500 1,50,35 111	3,59,905 (2,57,75,663) 1 15 07 (95)		5,24,213	4,49,270 1,77,83,092 1,90,81,624	2,74,006 2,04,99,257 1,25,44,818	5,52,796 1,20,73,980 66,22,645	3,87,409 3,87,896	35,73,975 33,08,93,557 19,66,48,822
VII.—Stumps VIII.—Forest X.—Begistland IX.—Schodnied Pares	SE SE SE	124	2,50,92,012 63,55,921 35,57,508		3,91,96,650 30,52,078 31,69,133 16,29,123	1,80,64,647 61,79,638 13,76,865	1.15,07 572 31,57,771 9,33,425	69 33.837 1,67.82 301 6.39 756 4.14.499	23,240 15,83,756 962	1,11,34,417 9,39,275 17,07,666	67,18,131 59,97,508 6,99,069	19,98,379 35,20,008 2,09,387	1,07,896 5,71.94/ 8,928	13,84,91,819 5,81,15,207 1,35,36,030
			14,70,64,038	1 -	<u> </u>	10,72,60,801	5.32.41,431		22,67,388	5,10,95,344	4,67,33,389	2,49,77,095	14,64,076	74,73,14,871
B,—Railways— XIA—State Railways— Gross Receipts	27	168 169	: :	: :	::	: :	•	: •	::		::	; :	į <i>,</i>	: ;
Net Receipts XII.—Subsidised Companies	29	180	.:	: :	1 19,062	1,84,922	:		::	:	::	::	: :	3.03.984
TOTAL .					1,19,062	1,84,922		:				:		3.03.984
C.—Irrigation, etc.— XIII.—Works for which Capital Accounts are kept— Gross Beceipts:— Direct Receipts	35A	243	6,68,672	34,10,547	11,31.966	1.77.90,(129	4.53.73,698	382'69'6	:	38,60,316	8,46,533		:	7,40,50,997
Portion of Land Revenue due to Irrigation	ee ee	193 to 215	1,37,36,559	59,51,226	:	27,14,958	1,99,38,953	53,07,484	:	•	39,949	:	:	4,76,89,420
Poduct.—Working Expenses .	36A	259	1,44,05,53.	93,61,773	11,51,966	2,05,04 987 78,95 001	2 62 26,590	62,76 720 49,68,268	-	38,00,316	8,86,442	:	:	12,17,60 426
Net Beceipts XIV.—Works for which no Canifal			91,38,353	182 79,67	5,64,710	1.26.00,320	5,40.80,061	13,0,452		16,77,892	3,05,622			6,59,15,143
	37A	197	2,94,076	1,81,371	2,99,88c	1,26,326	3.59.332	19,914	:	1.13,320	2,69,312	90#	:	16,63,173
Portion of Land Revenue due to	37.A	261	34,32 780	15,34,086		:		1,55,585		•	10,347	:		1,11,32,79×
			17.26,856	17,15,457	2,99.886	1.20.238	3,59,362	_ 632,F7.I	:	1,13,320	2,79,659	406		1,27,95,971
TOTAL		<u> </u>	1,48,65,209	46, 0, 188	-2,64,824	1.27.36,212	3,94 45,423	14,83,251		17,91,212	25,963	90F	:	7,87,11,114
E.—Debt Services. XVI.—Interest	43	297	40,88,160	1,45,86,254	6,13,589	16,91,523	8,69,902	10,89,588	759	7.55,646	2,86,545	2,73,399	:	2,43.55,365
FCivil Administration-							_							

5.,99,124	21,63,319	40,93,450	21,11,263	15,51,654	4,71,29,434	73,08,253	1,05,67,103	87,46,841	41,85,330	25,60,270	1,10,28,178	2,12,22,013	:	110%	-3,011	84,85,015	15.00.000	99,85,015	04,57,86,494	6,634	168	04,57,93,296
8,708	:	84	i	1,186	57,027	35,954	35,951	i	2,320	1,249	4,272	18061	į	:	i	:	:		15,64,898	7,472	06	16,72,400
2,02,557	97,294	1,40,293	4,304	086,0	12,70,939	4,47,573	4,47,573	:	16,645	46,260	1,61,7?4	1,474 (DO)	:	<u>'</u>	:	:		:	2,71,93,951	838	80	2,71,94,797
78,169	67,793	3,79,931	30,144	65,737	32,64 ±25	5,03,909	6,113,9119	24,14,060	1,03,033	75,013	4,29,430	00,52,000	;	:	:	P85.456	,	34,234	5,28,18,075	5,482	35	5,28,23,592
2,45,065	73,416	2,73,285	3,13,400	2,067	31,41,843	6,45,562	6,47,562	8,00,000	1,27,293	2,58,110	8,39,499		;			:		::	5,94,54,509	-765	- 13	5,94,53,741
4,978	~ _ ଝ	3,162			70,843	51,0; 5	ō1,095	:	:	776	30,57,902		:		:	:	:	:	54,57,762	563	^	54,58,332
3,46,887	2,88,339	1,27,026	8,930	1,90,430	51,58,818	8,81,795	8,44,795	:	2,20,733	1,34,388	1,65,408		:	:	•	2,61,728	:	2,61,728	10,30,76,593	6,664	57	10,30,83,814
7,26,673	2,11,531	12,23,676	1,04,312	4,08,70	.0 59 89.	7,00,609	7,00,6:19	4,43,860	3,54,373	3,04,074	24,68,163	O IE VIII O	:			73,26,870	15.00.010	88,26,470	11,27,77,532	58,273	- 429	11,27,18,830
2,39,514	8,61,282	6,71,603	1,84,947	72.397	18.47.145	3,28,363	3,28,263		5,02,818	4,75,080	18,07,417		:	:	:	:		, · ·	12,98,34,281	769,62	217	12,98,61,022
11,76,698	1,81,629	6,08,464	6,74,795	23,07.7	62,40,764	5,24,898	5,24,893	212,71	1,13,166	5,44,959	9,95,273 17,03,610				:	5,06,250	:	5,08,250	11,35,89,584	-2,254	. 1	11,85,87,329
14,21,941	11,74,368	3,54,685	4,307	1,80,2C5	£ 2,61,182	20,33,794 32,58,850	52 92,644	50,43,709	23,10,061	4,28,278	5,12,476	-	:	-3,011	3,011	3,55,933	:	3,65,933	15,91,42,304	10,206	115	15,91,52,625
8,47,934	2,59.638	9,14,341	7,86,124	6,00,675	74,94,6(1	11,51.701	11,51,701		4,34,988	2,04,084	14,83,624		:		:		:		18,08,77,065	10,167	83	18,08,87,254
388	388	394	007	411		431		769	478	487	505		296	597	:	000	609	:	:	:	:	:
99	20	85	69	61	:	65 A 06 G		87	72 A	73	74 A	Ī	78	7.0	:	79A	790		;			:
١,	XXIIIPublic Health	XXIV.—Agriculture	XXVIndustries	XXVIMiscellaneous Departments .	TOTAL	E. Civil Works. XXX.—Civil Works XXXI.—Bombay Development Scheme		XXXII.—Thansfers from Famine Registry Registry Relief Fund	tion	XXXIV Stationery and Printing .	XXXV.—Miscellaneous Torai		L.—Provincial Contributions, otto.— XXXIX.—Contributions to the Central Government by Provincial Governments.	XXXIX-A. Miscellaneous Adjustments and 51-A between the Central and Provincial Governments.	TOTAL .	M.—Extraordinary items.— XL.—Extraordinary Receipts	XL-A.—Transfers from Kevenue Keerve Fund	TOTAL .	Total Revenue in India	Revenue 1x England Converted into Rs. at £1 ==Rs. 13\frac{1}{3}\frac{1}\frac{1}{3}\frac{1}{3}\frac{1}{3}\frac{1}{3}\frac{1}{3}\frac{1}{3}\frac{1}{3}\frac{1}{3}\frac{1}{3}\frac{1}{3}\frac{1}{3}	- Exchange on ditto (a)	Total Revenue of Provincial Governtment

(a) For distribution between Major heads, see the relative entendiary Accounts.

7	XNo. 9.—ACCOUNT of the Expenditure of the several Provincial	OUNT o	of th	e Ex	PENDI	TURE of t	he several	Provinci	7	GOVERNMENTS in India and in England for	n India ar	nd in Eng		the year ended 31st March 1930.	ded 31st 1	Aarch 193	0.
_	,		— =	DEFILES OF SUBSTILLS	NA NA						Вовма	Α.	Government	Government			
	WRADS OF EXPRIDITURE	TURE.	No A	Agoudan No. of P.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces,	Government of Panjab.	Government of Burnas.	Shan States Federation.	of Bihar and Olussa,	of Central Provinces and Berar	Government of Assam.	Government of Coorg.	Total Provincial Governments.
				-			<u> </u>			<u>-</u> 							ı
	Expenditure in India.	India.				æ	д:	#	æ	#	æ:	æ	æ	#ª	##	æ	æ
ح ت	Direct Demands Revenue-	100	the		·												
1	5 —Land Revenue			18 A	116	28,39,015	66,08,431	45,09.250	92,62,180	40,87,314	61 78,127	56,830	25,72,593	28,91,260	20,55,281	89,712	4,11,42,993
٠.	h		. 19	V 6	131	45,18.714	44,25,049	92,25,927	13,26,410	13,72,556	92,59,058	86,549	18,33,309	11,42,647	9,14,828	11,419	2,01,16,466
~	-Stamps		8	V 0	125	7,67,276	2,64,915	6, 22, 531	3,40,610	3,45,759	1,59,365	1000	2,52,840	1,69,685	63,619	3,504	29,89,359
١.	S.—Farests		<u>.</u>	1 4	131	43,81,358	43,37,159	15,47,923	32,52,976	24,73,215	65 04,242	4,97,380	7,61,700	38,63.356	20,42,864	2,21,165	2,98,72,824
٠.	9.—Registration	•	- 23	2 ₽	135	29,08,057	6,64,382	22,12,653	4,97,052	69,107	1,87,639	111	6.48,919	9,92,741	1,74,495	1,967	76,17,743
-€1	9A.—Scheduled Taxes		<u>য়</u>	2 C	137	:	20,731	15,000	:	:	3,469	:	:	:	:	:	39,200
	,	TOTAL	•		" 	1,64,14,420	1,68,10,667	1,11,93,284	1,46,79,228	83,77,951	1,62,91,900	6,41,711	60,69,361	82,89,709	52,50,587	3,19,767	10,17,78,585
무료	A.—Forest and other Capital Outlay charged to Revenue—	er Capits Revenue	ā ļ														
~	8-A.—Forest Capital Outlay	utlay	<u>. </u>	21 B	132	4,30,699	2,22,021	1,16,684	1,34,436	4,95,251	7,69,313	38,195	1,40,596	1,11,660	1,77,310	90,282	27,21,337
O	B.—Bailway Revenue count—		Ac.			, , , , , , , , , , , , , , , , , , ,				76.00							
ೆ	104.—State Railways:					·		-				-					
	Interest on Debt	•	. -		17.1	:	:	:	7.715	:	•	:			48,274	:	55,989
11,-	-Subsidized Companies	nies .		&	181	:	•		5,000	:	:	:	:	` :	8,911	:	13,911
	diture	aliway fixiye		31A	184	•	:	:	:	:	•	:	:	:	2,197	:	2,197
				-	-	-	-	-	-	•	•	-	-	•	-	-	

96,92,724 1,26,13,904 22,25,617 20,45,897 26,80,488 449,14,015	83,002 6,32,656 9,52,106 6,043 8,03,964 2,10,713 90,088 10,938 1,04,70,816 17,03,294	07,75,726 1,31,46,560 31,57,823 5,043 23,49,801 28,91,201 90,088 10,938 5,70,88,125		446,912782 68,355	4.46,912 4.46,912	2.42.37.686 $2.20.19.763$ $1.96.65.748$ $6.79.949$ $85.59.036$ $1.13.60.816$ $65.77.307$ $4.20.837$ $11.31.57.19.4$
18,47,122 83,002	1,000	81,71,131 07,76,726			2,41,602 —3,61,419	─
	52,38,004 17,16,279	1,12,65,749 1,12,24,206		11,05,381	11,05,381	net from Fandra Resist Fund.
	38 263	"1"	•	34 229 11	-	A Yearly des Res 9, 79, 78, 78,
t on Debt	15.—Other Revenue Expenditure fit enced from Ordinary Revenues. 15 (1).—Other Revenue Expenditure financed from Famina Relief Fund.	TOTAL	etc., Cavital Eged to Reve- n of Irrigation, etc.,	B.—Finang d f 'rn Ordinary Revenues		Carried over

	DETAILS OF	16 (1F						Burn.		Guveroment	Government	=		:	
HEADS OF EXPENDITURE.	Acct.	Dage.	Government of Madias	Government of a Bembay.	Government of Pengal.	Garenment of United Provinces.	Government of Pon ab	Government of Burma.	Shan States Federation	Diffar and Orrsen	Certial Provinces	Government of Assam.	Government of Cool g.	Total Privi end Govornments.	
Excenditure in India—confd. Brought forward		1	R 2,82,16,249	R 1	R 1,46 62,701	R 2,42,37,686	H 267,01,09,5	B 1,06,t5,748	1; 6,79,949	# £5.59,030	# 1,13,60 S16	# 55,77,367	Æ 4,20,987	B. 16,?1,57,194	
E.—Debt Services— 19.—Interest on Ordinary Ibebt	झ	:0:	64,42,872	3,41,28,262	11,83,557	1,42,39,868	1,11.84.44	162,00	21,863	21,79,807	24,36,765	-27,775	:	7,29,40,389	
Deluct—Amount chargeable to— Railways Irrigation Forestelloctric Scheme	43A 43A 43A	307 307 307	60,27.107 1,33,9-9 53,716	1.1876463 $95,591$	(c) 19,99.418 38,551	7.715 46.92.729.88 46.1.194	1,26,13,90± 90 616 6,54,672	22 25,517	11877	20,45,897 84,558	26 50,488 1,50,757	48,274	 8,£7	55,989 4,91,61,518 8,58,248 7,08,38?	
Bombay Development Scheme Other Government Com-		308	0.00	23,64,823			7.08.038	11.55 764	: .		: :	: :	:	25,64,823	
mercial Undertakings Bemainder chargeable to Ordinary Debt	43A 43A	304	23,169	1,98,48,094	8,57,412	14,75,235	-22.82,834	-26,53.764 78,792	19,046	99,657	-4,54, 180 \$1,770	-1.01,843		1,81,12,054	
20.—Interest on Other Congarious . 21.—Appropriation for Reduction or		917	39.50.176	14,09,107	6 78,962	22 00.000	6, 55.367	4,10,574	:	15.369	2.16 078		:,	95,66,433	
Avoidance of Deut	3	9	89,32,989	2.13,73.281	-1,68,087	66,75,2.15	-16,97,467	-21,64.398	19,046	1,81,770	-1,25,732	-1,01,343	7:4.8-	2,79,8-,:18	
F.—Civil Administration— 22.—General Administration 22.—Administration of Justice 25.—Jails and Convict Settlements 26.—Poites and Pilotage 50.—Scientific Departments 31.—Education 32.—Medical 33.—Agriculture 35.—Industries 37.—Miscellaneous Departments 37.—Miscellaneous Departments 37.—Miscellaneous Departments	46 484 494 494 504 504 534 534 534 534	326 337 337 331 331 383 383 397 473 473	2.43,89,858 95.73,173 80,60 030 1,98,34,071 80,341 8,15,530 2,61,953 86,08,598 86,08,598 86,08,598 86,11,063 10,45,41,063	2,23,85,747 75,31,329 1,75,95,366 2,6,14,690 54,28,515 59,18,883 30,41,301 1,76,020 4,53,402 8,26,10,355	1,94,26,762 1,06,98,65,9 2,69,12,724 5,04,915 5,66,360 55,66,360 55,66,360 55,66,360 55,66,360 55,15,152 25,17,152 2	1,39,95,370 78,06,169 42,14,605 1,71,42,260 2,00,13,479 30,413.7 28,57,959 34,60,712 14,11,725 7,41,55,595	1,11,33,804 56,28,970 42,76,179 1,21,34,753 26,70 1,71,07,107 48,72,460 25,30,994 57,72,915 14,17,176 14,17,176 14,17,176 14,17,176 14,17,176 14,17,176	1,00,72,495 66,27,965 32,47,965 32,47,090 1,53,70,100 9,83,472 68,434 1,21,61,56 14,13,88 3,02,750 5,71,51,750	6.42,144 18,357 21,468 1,67,611 4,13,831 2,55,984 2,55,984 2,16,72 1,701	70.93,739 39.38,924 18.96,980 89.32,822 43.582 90.42,15 28.80,530 21,55,024 15.65,723 10,46,359 378,83,570	67,24.851 31,74,405 9,82,579 69,66,810 i7,144 56,78,797 14,30,751 6,815,854 1,33,795 1,33,795	27,22,964 11,56,605 5,11,642 97,73,400 42,048 11,933 82,7;,720 13,41,131 8,37,500 13,41,131 8,37,500 13,9,37 19,9,3 11,35,58,464	1,38,203 68,504 11,251 1,00,647 1,54,370 81,709 13,122 23,313 1,102	ದ್ದರೆ 4 ರೆದ ಅಪ್ತುಸಿ ಐೞ - ಁ	
FF.—Civil Administration—					·										

41.—Civil Worke	DUA.	400	agg'ng'Te'T	T02'0T'5T'T	04,000 B	הייניטים		المالين المالين المالين المالين المالين المالين المالين المالين المالين المالين المالين المالين المالين المالي						
41 C.—Interest on Capital outlay on Hydro-Electric Scheme	66F	414	53,716	4	:	:	:	:	:	:	:	:	:	63,716
42.—Bombay Development Scheme.	H99	446	:	28,15,812	:	:	:	:	:	:	:	:	:	20,19,813
TOTAL .			1,52,04,281	1,40,26,043	94,78.923	50,01,996	1,67,20,684	2,11,63,720	24,46,530	85,62,639	81,67,797	77,16,864	3,96,738	11,18,61,215
HH.—Capital outlay on Civil Work, etc., charged to Revenue— 41 h.—Capital Expenditure on (civil Worls met o cf Expensional Expensions	69		:	:	:	:	15,89,4,70	÷		;	:	:	_ :	15,89,470
	02	467	<u>8</u>	5,90,628	16,212	8,64,538	1,43,8th	2,64,992	:	2,433	24,14.060	2,59,141	•	48,02,016
	28	489	9.99.818		:	7,35,537	:	:	:	:	:	:	:	10,35,155
rances and	72C 73B	453 209	51,68,541 19,29,315	56,52,197 13,73,46)	44,83,632 21,42,548	49,68,¢26 13,57,071 9,16,116	18,81,094 10,00,786 20,79,266	33,37,403 9.20,646 31,52,045	4,741 18,363 2,79,041	21,01,884 8,38.063 2,45,497	17,39,971 6,24,581 8,61,480	7,13,913 4,31,255 4,47,0,8	40,065 20,601 28,977	3,00,91,807 1,09,44,697 95,87,450
			78,40,717	82,62,322	71,16,806	88,41,388	54,95,006	78,75,076	3,02,745	31,87,876	56,40,101	18,51,387	89,641	5,65,03,155
JJ.—Miscellaneous—Capital Curley charied to Revenue— 45.4 — Commutation of Pensions financed from Ordinary Revenues.	73D	187	7,62,548	:	26,36,404	:	:	:	:	8,24,508	:		121,21	87,25,278
M.—Extraordinary Items – 52.—Extraordinary Payments	70D	(101	:	:	:	:	:	27,948		:	:	:	:	27,948
Total Expenditure in India obarged against Revenue			16,35,87,572	15,40,28,894	10,01,04,023	11,92,11,900	10,92,88,835	16,37,19,844	50,75,426	5,85,99,337	6,20,03,596	2,87,03,210	14,95,CG1	90,49 97,388
Exprediction in England convented into Rs. at £ 1=1Rs. 18½ (for define, see Account No. 4-B.) Frehades on ditto (a)	g#	27	48,50,411	40,17,63.5	41,35,195	40,76,463	39,04,078	61,26,73£ 50, <u>2</u> 05	10,621 728	23,22,599 10,922	21,35,561	10,60,507	39,323	3,37,59,021 2,70,755
Total Expenditure of Provincial Governments charged against Revenue			16,81,78,581	15,87,70,784	11,32,63,678	12,33,20,600	11,52,25,385	10,98,96,77:3	51,66,678	6,09,41,018	6, 12, 19,757	2,97,71,728	15,35,281	93,80,27,164
ecount No. 8) . (-) of ea.cb	8	<i>L</i> 4	18,08,87,254	15,91,52,625	11,85,87,320	12.98,61,023 +65,40,423	11,27,18,820 5,00,550	10,30,83,314	64 58,332 +2,91,464	5,94,53,741 	5,2×,2.1,502 —14,23,165	2,71.04,797 —25,76,931	15,72,160 +37,170	04,67,93,290 +77,66,132
A CANOTIME TO THE TANK TO THE	~				7	-		the second second second						

(a) For distribution to face on Major Reads, see the relative Subshins y Accounts. (b) Includes 18s 47,71,671 chaird to Capital. (c) Includes 18s 1,70,410 charged to Capital.

No. 10.—ACCOUNT of the RECEIPTS of the several Provincial Governments, showing

RECEIPTS,	DETAIL SUBSII Acceu	TARE	Government	Government of	Go vinment	Government of United	No.
	No. of Acct.	Pa e.	Madras.	Bombay.	Bengal.	Provinces.	Item No.
			R .	R	R	R	
Revenue as per Account No. 8	8	47	18,08,87,254	15,91,52,625	11,35,87,329	12,98,61,022	1
P.—Deposits and Advances—		l					
Famine Relief Fund	87	ს34	4,91,230	10,73,411	61,336	8,38,082	2
Appropriation for Reduction or Avoidance of Debt:—	1						
Sinking Funds for Provincial Loans	89	638	319	14,67,919	•••	26,13,946	3
Other Appropriations	App. A		37,50,176	8,36,887	6,78,862	•••	4
Sinking Funds for loans granted to Local Bodies, etc.	89A	639	•••	•••	***	***	5
Depreciation Reserve Funds of Commercial Concerns	98	651	17,801	•••	300	***	6
Deprectation Reserve Fund—Forest Tramway .	93	651	•••	•••		•	7
Depreciation Reserve Fund—Government Presses	93	651	1,32,097	58,364	1,38,089	16,247	٤,
Transfers from Fam ne Relief Fund	87	634	[,	24,39,000	***		٩
Revenue Reserve Fund	94A	658	•••	•••	,	•••	10
Suspense	App.		1,52,958	4 0,436		***	,11
Miscellaneous	App.				•••	60,200	12
•							
Total .			47,43,762	61,22,017	8,78,287	35,28,475	18
R.—Loans and Advances by Provincial Governments	96	667	50,36,279	1,03,13 580	11,28,029	94,92,094	14
S.—Advances from Provincial Loans	86A	631	96,00,000	10,80,89,071	16,00,000	2,57,63,000	18
Advances from the Government of India			•••	•••	***	,,,	10
Total Provincial Receipts			20,02,67,295	28,36,77,593	11,71,93,645	16,85,84,591	1
Opening Balance, 1st April 1929	, .		6,82,26,099	2,71,76,034	2,23,09,021	21,71,245	1
GRAND TOTAL		-	20,34,98,394	31,08,59,627	13,95,02,666	17,07,55,836	11

the Amounts received on each Account for the year ended the 31st March 1930.

		Ворм	.		Government			
item Nc.	Government of Punjab.	Government of Burma.	Shan States Foderation.	Government of Bi tar and Orlasa.	of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total Provincial Governments.
	Æ	R	Ht.	R	R	R	R	R
1	11,27,18,830	10,30,83,314	54,58,332	5,94,53,741	5,28,23,592	2,71,94,797	15,72,460	94 57,93,296
2	85,022			4,36,128	7,84,767	 	•••	97,69,971
3	1,28,866	•••	•••	,		•••		42 ,10,7 3 1
4	5,27,567	4,10,574		45,369	2,16,978			65,66,413
5	,		***		852	•••	•••	352
8	•••	8,10,500	•••		***			8,27,801
7		***	>>•		56,522	•••		56,522
8	49,759	77,471	•••	•••	37,886	10,488		5,21,401
9	404	***	•••	12,43,272	78,60,987	•••	,	1,17,43,259
10	43,590	***	•••		,			43,590
11	2,26,761		•••		21	584		4,23,760
12	1,18,009	•••	149			100	•••	1,78,209
13	11,79,574	12,98,545		17,24,764	89,57,513	11,072		2,84,41,009
14	29,44,317	23,57,978	24,229	11,39,080	15,41,696	2,46,535		3,41,64,117
15	2,00,00,000	55, 3 0,000	444	***	73,12,000	2,00,000	208	17,80,64,071
16	•••	***	5,00,000	•••		***		5,00,000
17	13,63,42,721	11,22,39,837	59,82,561	6,23,17,695	7,06,34,801	2,76,52,404	15,72,460	1,18,69,65,493
18	81,84,975	1,04,69,014	25,03,792	1,71,88,826	1,70,64,228	71,95,431	6,02,511	17,80,91,176
19	14,00,27,696	12,27,08,851	84,86,953	7,95,06,411	8,76,99,029	3,45,47,835	21,74,971	1,36,00,56 659

No. 11.—ACCOUNT of the DISBURSEMENTS of the several Provincial Governments

DISBURSEMEN TS	SUBBI	ILS OF DIARY DUNIS.	Govoi ament	Government	Government of	Government of United	٥
proportional 1	No. of	Page.	Madras.	Bombay.	Bougal.	Provinces,	Item No
Expenditure charged against Revenue—			R	R	R	₽	
As per Account No. 9	9	51	18,84.78,581	15 80,79,784	11.33,63,678	12 33.20 600	1
Forest, Irrigation and other Capital Outlay not charged to hevenue— AA.—52A.—Capital Outlay on Forests	21B	132	2,46,979		,		2
CC 35 Construction of Imigation, etc., Works	84	229	91,54,343	3,03,23,400	19 72,080	1,42,61 922	3
FF56A.—Capital Outlay on Improvement of Public Health.	57B	392		5,96,347	•••	67,298	4
56B.—Capital Outlay on Agricultural Improvements	58B	398				-7	5
56C.—Capital Outlay on Industrial Development	59B	404	2,17,802				l c
HH58 Capital Outlay on Hydro-Electric Scheme	67G	 455	9,01,859				7
59.—Bombay Development Scheme	68	459		—1,77,099		•••	8
60.—Civil Works	69	461	75,878	44,10,304	25,30,840	52,80,630	9
J.J60AOther Provincial Works not charged to Revenue	74D	510		3,877	•••	24,267	10
60B—Payments of Commuted Value of Pensions	72D	484	—1,28, 109	12,24,527		2,93,873	11
Total .		· <u>-</u> -	99,73 797	- 8,63,87,856	45,03,820	1,98,07,492	12
NPublic Debt Discharged.	82A	620			٠	60,200	13
PDeposits and Advances— Famme Relaf Fund	87	634		76,90,111	47,212		14
Appropriation for Reduction or Avoidance of Pebt: Sinking Fund for Provincial Loans	89	638		12.298	1	60,200	15
Sinking Fund Investment Account .	89	C38		14,56,079	•••	25 41 213	15
Depreciation Reserve Fund of Commercial	93	651	12,424	13,00,117			17
Depreciation Reserve Fund-Government	93	651	86,896	37,212	83,332		18
Transfers to Famine Relief Fund-Repay-	87	6.74		2,00,065	.,,		19
ment of advances Revenue Reserve Fund	94A.	658					20
Suspense	App.	 		1.07,347	11,023		21
Miscellaneons	App	•••		3,66,714	•••		22
Total .			99,320	98.70,716	1,11,507	26 01 403	23
R.—Loans and Advances by Provincial Governments	96	G67	60,75,457	49,08,277	13,36,749	71.00,850	21
S. Advances from Provincial Loans Fund	86A	633	251.60 412	7,71,06,928	· %, 78,862	1,48,85,552	25
Total Provincial Disbursements .			20,97,87,567	28,63,53,061	12.00,24,670	16 77,83.416	26
Closing Balance, 31st March, 1930 .			(<i>a</i>) 5,37,05,827	2,45,00,566	1,94,77,900	29,70,420	27
GRAND TOTAL .			26,34,93,394	31,08,53,627	13,95,02,666	17,07,55 8?6	28

7) Incidder Rs. 49,65,928 5) ,, ,, 1,04,27,078 6) ,, ,, 1,04,27,078 7) ,, ,, 1,04,27,078 7) ,, ,, 1,04,27,014 7) ,, ,, 1,04,27 7) ,, ,, 4,04,28 7) ,, ,, 4,04,28 7) ,, ,, 4,04,28

3,01,00,200

showing the Amounts paid on each Account for the year ended 31st March 1930.

		Вив	714.		Garc'nment	THE STREET TO SELECTE STREET		THE PERSON SERVICES SEVENIES
Itom No	Government of Pan _j ab.	Government of Baima.	Snan Sia es Pederarico	Government of Bhar and Orissa.	of Central Proximies and Berne.	Government of Asserts.	Government of Coorg.	Total Protectal Governments.
	R	R	B	It	₹	R	R	łi
1	11,32,25,386	10 98,96 773	51,66,678	6,09,41,918	5 42 46,757	2.97.71,728	15,35,281	93,80,27,164
	· -							
2					49,146	88,254	•	-1,09,579
5	76,25,581	6,84,139	.		22,04,442	•••		6,62,26,810
3			·	•••	•••			6,02,645
5	•••		***		***	•••		~7
		_				•		277.000
3	•••	••	•••	***	••	· · · · · · · · · · · · · · · · · · ·	•••	2,17,302
7	47,82 350	•••		•••	•••	1		56,84,189
8	•••	•••		•••	•••	•••	• • •	-1,77,099
Э	,,,	•••	5,67,508		3,54,136	2,72,687		1,37,47,400
10	•••	•••		•••		•••		28,144
11	9,95,833	20,96,661		-12,701	11,95,624	50,552		56,45,760
12	1,84,0.,744	27,80,800	5 67,5' 6	-12,701	41,03,34	4,11,493		9,19,26,655
13	1,29,500					•11		1,89,700
14	4,43,830	•••	•••	20,43,272	1,02,75,047			2,04,99,502
15	1,80,607	••		•••	•••	•••	***	2,03,093
16				•••	•••	•••		39,98,192
17		1,27,000				• •	•••	1,39,124
18	80,314	70,73\$			83,989	1,438		8,99,929
19	411	•••		1,69,602	4,67,8.0	•••		8,37,527
20	15,00,000	•••		•••	•••			15,00,000
21	1,394	•••	•••	74,667	•••		•••	1,94,431
22	***	***		•••	***	•••		3,66,714
23	21,56,175	1 97,738		22.87,541	1,07,~2,906	1,4 78		2.81 38 814
24	77,45,998	19,35,463	20,000	12,74,718	51,60,820	30,64294		3,85,31,685
25	<u>5.27</u> ,567	4 89,931		45,969	89 ,32, 300			12,72,27,221
26		11 57,00,705	57,54,184	6,45,36,845	8,29,26,191	8,02,48,953	15.95 281	1,22,40,41,189
27	32,39,526	71,08,143	27,32,169	1,49,69,560	(g) 47,72,818	15,98,882	6,89,690	13,60,15,480
25	14,00,27,696	12,27,08,851	84,86,353	7,95,06,411	8,78,69,029	3,48,47,835	21,74,971	1,86,00,56,169

No. 11A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRI of the EXPENDITURE of the GOVERNMENT OF MADRAS in *India* and in *England* f the year ended 31st March 1930.

HEADS OF EXPENDITURE,	In	DTA.	ENGLAND (VIE INTO RS. AT & THEN EXCHA	RT CONVERTED $I = Rs$, $18\frac{1}{4}$ and were added).	INDIA AM	e England.
	Reserved.	Transferred.	Reserved.	Transferred,	Beserved,	Transferre
A.—Direct Demands on the Revenue—	R	11	R	Ð	R	R
5.—Land Revenue	28,89,015	•••	41,163		28,80,178	
6.—Excise	(a)1,45,567	43,73,147		67,055	1,45,587	41,40,20
7.—Stamps	7,67,276		1,757	•••	7,69,033	
8.—Forest	43,81,358	•••	1,97,939	414	45,79,297	
9.—Registration	(a)4,145	29,03,912		•••	4,145	29,03,91
TOTAL	81,37,361	72,77,059	2,40,859	67,055	83,75,220	78,44,11
AA.—Forest and other Capital Outlay charged to Revenue—				•		
8A.—Forest Capital Outlay	4,80,609	•••		•••	4,30,699	•••
C.—Irrigation, etc., Revenue Account -						
14.—Works for which Capital accounts are kept—						
Interest on Debt	60,26,845	•••	•••	•••	60.26,845	•••
15.—Other Revenue Expenditure financed from Ordinary Revenues	52,38,904		19,000		52,57,904	•••
Total .	1,12,65,749		19,000		1,12,84,749	•••
CC.—Irrigation, etc., Capital Outlay (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	11,05,881		•••	***	11,05,381	•••
E.—Debt Services—						
19.—Interest on Ordinary Debt	64,42,872				64,42,872	400
Deduct-Amount chargeable to Forests.	1,33,939				1,33,939	•••
" Amount chargeable to Irrigation	60,27,107		***		60,27,107	4
Amount chargeable to Hydro- Electric Scheme Amount chargeable to other	53,716			•••	5 3, 7 16	•••
Government Commercial Undertakings	2,51,279	***	•	•••	2,51,279	401
Remainder chargeable to Ordinary Debt.	-23,169	•••		***	23,169	K++
20-Interest on Other Obligations .	5,982	•••		***	5,982	***
21.—Appropriation for Reduction or Avoidance of Debt	89,50,176			***	39,50,176	•••
Total .	89,82,989	•••	•••	100	39,32,989	• • •
Carried over .	2,48,72,179	72,77,059	2,59,859	67,055	2,51,32,038	78,44,114

⁽a) Belater to expenditure in Agency Tracts which have been declared to be Backward Tracts under Sub-section 2 of Section 52A. of the Government of India Acts.

No. 11A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the Expenditure of the Government of Madras in *India* and in *England* for the year ended 31st March 1930—concld.

HEADS OF EXPENDITURE.	Int	I L	ENGLAND (FIRE INTO RS. AT &1 THEN EXCHAN	ST CONVESTED =Rs 13} And GE ADDED).	I dra aidel	Enguand.
	Reserved.	Transferred.	Reserved.	Transferred	Reserved.	Transferred.
	R	R	Æ	R	R	B
Erought forward . F.—Civil Administration—	2,49,72,179	72,77,037	2,50,859	67,053	2,51,32,038	73,44,114
22.—General Administration	2,38,42,582 95,78,173 30,60,030	5,47,476	6,69,916 2,36,683 62,4° 9	10,627	2,45,12,298 98,09,506 31,22,513	5,5S,103
26.—Police 27.—Ports and Pilotage 30.—Scientific Departments	1,98,33,071 20,341 2,29,542	85,9-8	3,87,158	 4,0?2	2,02,20,224 -0,341 2,89,462	
31.—Education 32.—Medical 33.—Public Health	(a)11,55,884 (b)1,90,066 (b)80,721	2,50,42,544 86,18,532 29,33,106	9,147	2,18,799 5,10,009 97,672	11,65,031 1,90,066 80,721	2,52,61,313 91,28,541 30,3 ,778
34.—Agriculture 35.—Industries 37.—Miscellaueous Departments	(b)22,799 1,083 22,85,828	41,19,713 25,63,620 3,25,240	25,209	92,034 1,49,288	22,799 1,0 3 3 23,11,037	42 11,747 27,12,408 3,35,240
TotalCivil Works-	6,03,04,870	4,42,3 <i>i</i> ,219	14,00,467	10,82,461	6,17,05,337	4,53,18,680
41.—Civil Works 41C — Interest on Capital outlay on Hydro-Electric Schemes	20,60.894	1,60,89,671	!	4,03,205	20,60,894 53,716	1,64,92,874
Total .	5 3, 716 21,14,610	:,60,89 671		4,03,205	21,14,610	1,64,92,876
JMiscellaneous-				1		
43.—Famine— A.—Famine Relief H.—Transfers to Famine Relief	182			·••	182	•••
Fund . Superannuation Allowances and	2,99,818		,,,	***	2,99,818	***
Pensions	51,68,581		13,04,538	• •	10.00.110	 9 19 479
47 —Miscellaneous	3,18,516	3,12,472 1,24,305	3,73,276 148	• •	19,90,119 3,18,664	8,12,472 1,24,305
Total	71,03,910	4,36,777	16,77,962	***	90,81,902	4,36,777
JJMiscellaneous-Capital Out- lay charged to Re- venue-	1					
45A —Commutation of pensions financed from Ordinary Revenues	8,52,247	,		14.6	8,52,247	•••
Total Expenditure as in Account No. 9	9,55,47,846	6,80,89,726	38,38,283	15,52,721	9,88,86,134	6,0 ,92 447
C. XIII.—Irrigation, etc.—	1				1	
Working Expenses adjusted by deduc- tion from Receipt-	52,67,178				52,67,178	
Refunds of Revenue	9.79,961	1,68,409			9,79,961	1,68,4,9
AA. to JJ.—Forest, Irrigation and other Capital not charged to Revenue					3	
52A.—Capital Outlay on Forests	(c) -2 46,979				-2,4i,979	•••
Works 56C.—Capital Outlay on Industrial	86.79.023		4,75,323		91,54,346	•••
Development 58.—Capital Outlay on Hydro-Electro Scheme	2.14.051	8,251	1,71,604	•••	2,14 051 9,01,859	. 3,251 75,378
60.—Civil Works 60B.—Payments of Commuted Value	••	75,378	•••	•••		10,576
of Pensions	-1,28,109	-			-1,28,109	70.000
TOTAL .	92,49,241	-		11 10 201	98,95,168	78,628
GRAND TOTAL	11,10,48,226	6,82,80,764	39,85,215	15,52,721	11,50,28,441	6,98,39,48

(a) Includes expenditure in Agency Tracts.
(b) Expenditure in Agency Tracts.
(c) Vide foot note (b) on page 1324

No. 11B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERE of the Expenditure of the Government of Bombay in *India* and in *England* the year ended 31st March 1930.

	Іпп	ra.	ENGLAND (FIRE INTO RS. AT . AND THEN EXCE	$\mathcal{L}_1 := \mathbb{R}_5$. $18\frac{1}{3}$	INDIA AND E	NGLAND.
HEADS OF EXPENDITURE.	Reser ved.	Transferred.	Reserved.	Tiansferred.	Reserved.	Transferr
A.—Direct Demands on the Reve- nue—	R	Ŧ£.	R	R	H	R
5.—Land Revenue	66,08,481	•••	54,747		60,43,178	
6.—Excise		44,25,049		35,794		44,60
7.—Stamps	2,64,915		687		2,65,602	
8.—Forest		43,27,159		1,26,098		44,58
9.—Registration	•••	6,64,382		9,566		6,73
9A.—Scheduled Taxes	20,781				20,731	
Total .	63,94,077	94,16,590	55,434	1,71,458	69,49,511	95,88
AA.—Forest and other Capital Out- lay charged to Revenue—						
8A.—Forest Capital Outlay	•••	2,22,021	***		•••	2,22
C.—Irrigation, etc., Revenue Account—				<u> </u>		
14.—Works for which Capital Accounts are kept—						
Interest on Debt-	0.50					
A.—Financed from Ordinary Revenues	78,05,632		***		78,05,632	
15.—Other Revenue Expenditure financed from Ordinary Revenues	17,16,279		2,150		17,18,429	
15 (1)—Other Revenue Exenditure financed from Famine Relief Fund	17,02,291				17,02,294	
Total .	1,12,24,205		2,150		1,12,26,355	
E.—Debt Services—		<u> </u>				
19.—Interest on Ordinary Debt	3,44,28,262				3,44,28,262	
Deduct-Amount chargeable to Forests	95,594				95,594	
" Amount chargeable to Irrigation	1,18,76,463				1,18,76,468	•••
, Amount chargeable to Bombay Development Scheme	23,64,523				23,64,823	• • •
Amount chargeable to other Government Commercial Undertakings					2,23,288	••
Remainder chargeable to Ordinary Debt 20.—Interest on other obligations .	96,080				1,98,68,094 96,080	
21.—Appropriation for Reduction or Avoidance of Debt	14,09,107				14,09,107	,.
Total .	2,13,73,281	•			2,18,73,251	٠.
Carried over	8,94,91,568	96,38,611	57,581	1,71,458	3,95,49,147	98,1

Io. 11B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BOMBAY in *India* and in *England* for the year ended the 31st March 1930—concld.

HEADS OF EXPENDITURE.	lnı	DIA.	ENGLAND (FIR INTO RS. AT £1 THEN EXCHA	= Rs. 131 AND	DE ALGEL	England,
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
Brought forward .	R 3,94,91,563	R 96,38,611	R 57,584	R 1,71,458	R 3,95,49,147	11 98,10,069
'.—Civil Administration— 22.—General Administration 24.—Administration of Justice 25.—Jails and Convict Settlements .	2,22,27,103 76,31,329 24,36,898	1,58,644	4,85,041 1,94,270 38,278		2,27,12,144 77,25,599 24,75,176	1,58,644
26.—Police	1,75,95,366 28,178 6,84,489	86,026 1,99,30,201	4,35,953 2,414	 1,68,453	1,80,31,319 23,178 6.86,933	86,026
31.—Education	(a) 5,795	54,22,720 29,08,883 30,41,301	• 1	2,12,654 72,831 50,277	5,795	2,00,98,654 56,85,374 29,81,714 30,91,578
35.—Industries . 37.—Miscellaneous Departments .	4,28,785	1,06,020 23,667	6,605	3,3 3 1	4,35,340	1,09,351 23,676
Total	_5,09,32,893	3,16,77,462	11,62,591	5,07,555	5,20,95,484	3,21,85,017
[Civil Works- 41Civil Works	3,88,092 28,15,812	1,08,22,189		3.47,652	3,88,092 28,15,812	1,11,69,791
Total .	32,03,904	1,08,22,139		3,47,652	32,03,904	1,11,69,791
Miscellaneous- 43Famine AFamine Relief	5,96,628		 	•••	5,96,628	
45.—Superannuation Allowances and Pensions	56,52,497	•••	16,50,560	*1*	73,03,057	•••
46.—Stationery and Printing	11,97,077	1,76,392	1,49,854	•,,•	18,46,931	1,76,392
47.—Miscellaneous	3,29,459	3,10,269	2,752	884	3 32,211	3,11,168
Total .	77,75,661	4,86,661	18,03,166	884	95,78 ,827	4,87,545
'otal Expenditure as in Account No. 9	10,14,04,021	5,21,24,878	30,23,341	10,27,549	10,44,27,362	5,36,52,422
Working Expenses adjusted by deduction from Receipts	63,97,042			411	63,97,042	,,,
.—Provincial contributions etc.—						
51A.—Misgellaneous adjustments bet- ween Central and Provincial Governments	8,011				8,011	•••
efunds of Revenue	8,28,921	7,26,489	•••	***	8,28,921	7,26,489
C. to JJIrrigation and other Capital Outlay not charged to Revenue— 55.—Construction of Irrigation, etc.,		¢				
Works	2,90,05,646		13,17,754	•••	3,03,23,400	•••
of Public Health 59.—Bombay Development Scheme 60.—Civil Works	-2,15,453	5,96,847 44,16,804	38, 3 54 	•••	—1,77,0 9 9	5,96,347 44,16,804
60A.—Other Provincial Works not charged to Revenue. 60B.—Payments of Commuted Value	3,877		•••	•••	3,877	•11
of Pensions	12,24,527			•••	12,24,527	
Total .	3,00,18,597	50,12,651	13,56,108	•••	3,13,74,705	50,12,661
GRAND TOTAL	13,86,51,592	5,83,64,018	43,79,449	10,27,549	14,30,31,041	5,93,91,502

No. 11 C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRE of the Expenditure of the Government of Bengal in India and in England for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	· Iwdi	A.	Englani converted i £1 ==Rs. 13] Exchangi	INTO RS. AT	INDIA AND S	England.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferre
Direct Demands on the Revenue-	R	R	R	R	R	R
5.—Land Revenue	45,09,250		47,449		45,56,699	
6.—Excise	(a)46,219	21,79,708		5,962	46,219	21,85,67
7.—Stamps	6,22,531		••		6,22,531	
8.—Forest	15,47,923		71,873		16,19,796	
9.—Registration	(a) 4,570	22,08,083			4,570	22,08,0
9A.—Scheduled Taxes	15,000	<u> </u>		<u> </u>	15,000	
Total .	67, 15, 193	43,87,791	1,19,322	5,962	68,64,815	43,93,7
A.—Forest and other Capital Outlay charged to Revenue— 8A.—Forest Capital Outlay	1,16,684				1,16,684	
C.—Irrigation, etc., Revenue Account —						
14—Works for which ('apital accounts are kept— Interest on Debt	10.03.009				40.00.000	
15.—Other Revenue Expenditure financed from Ordinary Revenues	18,23,008		52,929		18,23,008	
15 (1).—Other Revenue Expenditure financed from Famine Relief Grant	1,00)		1	i	14,00,052	
Total .	81,71,181		52,929		32,24,060	
CO.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—			ı [
BFinanced from Ordinary Revenues .	2,41,602				2,41,602	
S.—Debt Services—		·				
19Interest on Ordinary Debt	11,83,557				11,83,557	
Deduct - Amount chargeable to Irrig tion .	19,99,418				19,99,418	
Deduct-Amount chargeable to Forests	39,551				39,551	
Remainder chargeable to Ordinary Debt	- 8,55,412				8,55,412	
20-Interest on Other Obligations	8,463				8,463	
of debt	6,78,862				6,78,862	<u> </u>
Total . F.—Civil Administration	1,68,087		,,,		1,68,087	
22.—General Administration	1,20,24,875	4,01,887	6,42,749	37,609	1,26,67,624	4,39,4
24.—Administration of Justice	1,06,98,629		2,54,129	1		49,00,4
25.—Jails and Convict Settlements	34,45,129		33,688		1,10,32,758 34,78,817	"
26.—Police	2,09,12,024		4,50,211		2,13,62,285	
27.—Ports and Pilotage	5,04,915					1
	4,75,85,572		14.60.777	97 000	5,04,915	
	4,10,00,072	4,01,887	14,60,777	37,609	4,90,46,849	4,89,4

Io. 11C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the Expenditure of the Government of Bengal in *India* and in *England* for the year ended 31st March 1930—concld.

READS OF EXPENDITURE.	IUNI	4.		D FIRST INTO RS. AT AND THES E ADDED	IRDIY YAD	English.
•	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred,
Brought forward .	R 1,01,03,823	R 43,87,791	R 1,72,251	R 5,962	# 1,02,79,074	R 43,93,758
Dioligii io mare .	4,75,85,572	4,01,887	14,60,777	37.609	4.90,46,049	4,89,496
Civil Administration—contil 30.—Scientific Departments	26,600	••	•••		26,600	•••
31.—Education	(a)14,10,558	1,29,52,982	26,334	.2,12,304	14,36,872	1,31,65,286
32.—Medical	(a11,82,845	54,33,505	4,852	3,00,030	1,37,697	57,83,585
33.—Public Health	(U)40,836	35,04,316	•	48,495	40,834	35,52,911
34.—Agriculture · · · · · .	(5)1,99,069	28,32,017	224	75,729	1,99,293	24,07,746
35.—Industries	(a)4,23,129	8,09,400	71,613	83,058	4,94,742	8,42,458
37.—Miscellaneous Departments	2,59,006	151	45,584	•	2,84,540	484
Total .	5,00,57,595	2,54,34,591	16,09,384	7,07,225	5,16,63,979	2,81,41,816
41.—Civil Works	15,12,056	79,41,867	•••	1,22,008	15,12,056	80,63,875
AL.—CIVII WOIRS					10,12,000	
.—Miscellaneous—	•	1		\ 		
43.—Famine— A.—Famine Relief	46,212	•••	•••	•••	46,212	•••
45.—Superannuation Allowances and Pensions .	44,83,632	• •	14,96,554		59,80,186	***
46.—Stationery and Printing	22,90,595	51,953	55,893		23,46,488	51,953
47.—Miscellaneous	2,43,933	571	378		2, 44, 311	571
Total .	70,64,372	52,524	15,52,825	•••	86,17,197	52,524
JMiscellaneous-Capital Outlay charged to Revenue-		1				
45A.—Commutation of Pensions financed from Ordinary Revenues	26,36,404	! ••••	•••	•••	26,36,404	***
otal Expenditure as in Account No. 9 .	7,18,77,250	3,78,16,773	33,34,460	8,35,195	7,47,11,710	3,86,51,968
., -XIII—Irrigation, etc						
Working Expenses adjusted by deduction from Receipts	17,16,676		7,784	•••	17,24,460	•••
lefunds of Revenue	15,89,709	2,12,461			15,89,70	2,12 461
and HHIrrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc., Works	19,66,754		6,226		19,72,980	
60.—Civil Works		25,29,206		1,634		25,30,840
Total .	19,66,754	25,29,206	6,226	1,624	19,72,980	25,80,840
GRAND TOTAL	7,66,50,389	4,05,58,44	33,48,470	8,36,829	7 00 08 860	4,13,95,26

⁽a) Includes expenditure in Darjeeling and Chittagong Hill Tracts,
(b) Represents expenditure in Darjeeling and Chittagong Hill Tracts,

No. 11D.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the Expenditure of the Government of the United Provinces in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	מאו	ī.	ENGLAND (FIRST INTO REAL EXCHAIN	T CONVERTED RS. 13 AND GR ADDED.)	India and England.		
	Reserved.	Transferred.	Reserved.	Transferred,	Reserved.	Transfeired.	
ADirect Demands on the Reve-	If	R	13	R	R		
nue- 5.—Land Revenue	92,62,180	•••	1,38,922		94,01,102	•••	
6.—Excise		13,26,410	ĺ ĺ			13,26,410	
7.—Stamps	3,40,610				3,40,610	•••	
8 —Forest	32,52,97 6	•••	1,68,346	•••	34,21,322		
S.—Registration		4,97,652	•••		•••	4,97,052	
Тотав .	1,28,55,766	18,23,462	3,07,268		1.31,63,034	18,23.462	
AA.—Forest and other Capital Out- lay charged to Revenue—				-1	,		
8A.—Forest Capital outlay	1,34,436	•••			1,34,436	•••	
B Railway Revenue Account-		-	-			-	
10A.—State Rudways—							
Interest on Dobt	7,715				7,715	•••	
11Subsidised Companies	5,000	•••			5,000	•••	
Total .	12,715	••			12,715	151	
C.—Irrigation, etc., Revenue Account							
14.—Works for which Capital Accounts							
are kept— Interest on Debt	96,92,724				96,92,724	•••	
15.—Other Revenue Expenditure financ-	04,02,.24						
ed from Ordmary Revenues .	83,002		68,692		1,51,694		
Total .	97,75,7 6		68,692		98,44,418	•	
CC.—Irrigation, etc., Capital Outlay charged to Revenue—							
16.—Construction of Irrigation, etc., Works—							
B.—Financed from Ordinary Revenues					0.44.470	•	
E,-Beht Services-	3,64,419				_3.64,419	•••	
19.—Interest on Ordinary Debt	1,42,39,868			•••	1,42,39,868	•••	
Deduct—Amount chargeable to Forests. Amount chargeable to	64,194	•••	• • •		64,194		
Railways .	7,715		•••	•••	7,715		
Trigation	96,92,724		- 	 	96,92,724	•••	
Remainder chargeable to Ordinary Debt.	44,75,285				44,75,235	•••	
21.—Appropriation for Reduction or Avoidance of Debt	22,00,000		ļ	•••	22,00,000		
Total .	66,75,285				66,75,235	•••	
carried over	2,90,89,459	18,78,462	8,75,980		2,94,65,419	18,23,46	

No. 11D.—STATEMENT showing the DISTRIBUTION between RESERVED AND TRANSFERRED of the Expenditure of the Government of the United Provinces in *India* and in *England* for the year ended the 31st March 1930—concld.

HEADS OF EXPENDITURE.	Ind	ī.ā.	ENGLAND (FIE INTO R4 AT £1 THEN EXCHAI	st convented == R9 i. } and nge added.	INDIA AND	ENGLAND.
	Reserved.	Transferred.	Beserved	Transferred.	Reserved	Transferred.
Brought forward .	R 2,90,89,459	R 18,2?,462	3,75,960	R	R 2,94,65,419	R 18,23,462
F.—Cıvil Administration –		····				
22.—General Administration	1,38,87,370	1,08,000	7,77,417		1,46,64,787	1,08,000
24.—Administration of Justice	78,06,969	i	2,29,780	•••	80,36,749	•••
25.—Jails and Convict Settlements .	42,14,605		27,128	•••	42,41,733	***
26.—Police	1,71,42,290		4,15,452		1,75,57,742	•••
30.—Scientific Departments	•••	885,08	•••			30,383
31.—Education	10,37,213	1,89,76,260	13,005	1,89,801	10,50,218	1,91,56,067
32.—Medical	(a) 18,970	36,25,367		1,65,846	18,970	37,91,213
33.—Public Health		26,57,959	••	91,055		27,49,014
34.—Agriculture		31,60,712	j	1,24,636		35,85,848
35.—Industries		14,11,725		38,612		14,50,337
37.—Miscellaneous Departments .	68,050	9,680	-3	•	68.077	9,686
Total	4,41,75,497	3,02,80,098	14,62,7.9	6,09,950	4,56,38,276	3,08,90,048
H.—Civil Works— 41.—Civil Works	1,95,669	48,06,827		1,20,606	1,95,669	49,26,933
JMiscellaneous-						
43.—Famine—						
A.—Famme Relief	8,64,538		125	•••	8,64,663	***
B.—Transfers to Famine Relief	7,35,337	•••	••	•••	7,35,337	***
45.—Superannuation Allowances and	43.030	1	1 F OF 400		34.00.504	
Pensions	40,68,026		15,25,499	•••	04,93,524	
46.—Stationery and Printing	13,10,058	47,013	13,528	•••	13,23,586	47,018
47.—Miscellaneous	6,54,320	2,62,096	254		6,54,574	2,62,096
Total .	85,32,270	8,09,109	15,39,405		1,00,71,684	3,09,109
Total Expenditure as in Account No. 9	8,19,92,904	3,72,18,9 96	33,78,144	7,30,556	8,53,71,048	3,79,49,552
C. XIII—Irrigation, etc.—	}					
Working Expenses adjusted by deduction from Receipts	78,95,001		•••	••	78,95,001	
Refunds of Revenue	10,14,956	2,08,005			10,14,950	2,08,005
CC. to JJ.—Irrigation and other Capital Outlay not charged to Revenue—			1			
55.—Construction of Irrigation, etc. Works.	1,41,74.163		87,759	•••	1,42,61,922	•••
56A.—Ontlay on Improvement of Public Health		67,298				67,298
56B—Capital Outlay on Agricultural Improvements	••	-7 -7	i •••	•••		-7 90 ene
60.—Civil Works 60A.—Other Provincial Works not		52,30,639	I •••	•••		52,30,639
charged to Revenue . 60B.—Payments of Commuted Value	657	23,610	•••		0.50	23,610
of Pensions	2,23,878	174			2,23,373	
Total .	1,43,98,198	53,21,540	87,759		1,41,85,952	53,21,540
GRAND TOTAL .	10,53,01,054	4,27,48,541	04,65,903	7,30,556	10,87,66,957	4,34,79,09

No. 11E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the Punjab in *India* and in *England* for the year ended the 31st March 1930.

HEADS OF EXPENDITURE.	In	DTA.	ENGLAND (FIR INTO RS AT £ TURN EXQUA	st converted = Rs. 18} and nge added.)	INDIA AND	England.
	Reserved.	Transferred.	Reserved.	Transfeired.	Reserved.	Transferred.
A.—Direct Demands on the Reve-	R	R	R	R	\mathbf{R}	R
nue— 5.—Land Revenue	40,87,314	 	17,385	***	41,04,699	
6.—Excise		13,72,556	•	643		18,73,199
7.—Stamps	3,45,759				0.45.750	10,70,100
S.—Forest		•••		•••	3,45,759	•
9.—Registration	24,73,215		87,256		25,60,471	•••
a.—vegianation	(a) 860	98,747			360	98,747
Total .	69,06,648	14,71,303	1,04,641	643	70,11,289	14,71,946
AA.—Forest and other Capital Outlay charged to Revenue— 8A.—Forest Capital Outlay	4,95,251				4,95,251	••
C.—Irrigation, etc., Revenue Account— 14.—Works for which Capital accounts are kept—						
Interest on Debt	1,26,13,904				1,26,13,904	•••
15.—Other Revenue Expenditure financed from Ordinary Revenues	5,32,156		4,60,578		0,93,234	••
Total .	1,31,46,560		4,60,578		1,36,07,138	•••
CC.—Irrigation, etc Capital Outlay charged to Revenue— 16.—Construction of Irrigation, etc., Works—						
B Financed from Ordinary Revenues .	•		"]			•••
L. Debt Services— 19.—Interest on Ordinary Debt	1,11,81,446				1,11,84,446	.,
Deduct—Amount chargeable to —	90,666				90,666	•••
" Irrigation " Hydro-Electric Scheme	1,26,13,904 6,54,672				1,26,13,904 6,54,672	***
" other Government Commercial		,	• • •	***		***
Undertakings	1,08,038	•••	•••	•••	1,08, 38	
Remainder chargeable to Ordinary Debt	22,82,834				22,82,834	
21.—Appropriation for Reduction or Avoidance of Debt	6,55,387				6,55,867	
Total .	16,27,467			l	——————————————————————————————————————	•••
				· · · · · ·		
F.—Civil Administration 22.—General Administration 24.—Administration of Justice	1,09,20,267 56,28,970	2,13,537 	4,64,524 85,809		1,13,84,791 57,14,779	2,13,58 7
25.—Jails and Convict Settlements 26.—Police	42,76,179 1,21,84,753	•••	15,553 2,18,024		42,91,732 1,23,52,777	***
30.—Scientific Departments 31.—Education	7,01,958	26,070 1,63,98,749	3,021	1,09,571	7,04,379	26,070 1,65,08,320
32.—Medical	(b) 10,000	48,62,460 25,30,994		1,98,697 94,310	10,000	50,61,157 26,25,804
34.—Agriculture	***	57,72,915		1,90 658	•••	59,63,578
25.—Industries 37.—Miscellaneous Departments	84,463	14,15,176 28,559	4,032	28,333	88,495	14,43.509 28,559
Total .	8,37,55,990	3,12,48,460	7,90,963	6,21,569	3,45,46,953	3,18,70,029
Carried over	5,26,76,982	3,27,19,763	13,56,182	6,22,212	5,40,83,164	3,38,41,975

(a) Represents expenditure in Backward Tracts.
(b) Represents grant to the Buniab State Medical Faculty.

No. 11E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the Expenditure of the Government of the Punjab in India and in England for the year ended the 31st March 1950—concld.

HEADS OF EXPENDITURE.	Ini	AI.	ENGLIND (PIP INTO BY AT £ THEN EXCHAN	ST CONTESTED RE 11 AND E ADDED.	INDIA AND	England.
ASAUS OF EXPENDITURE.	Reserved.	Tiansferied.	Reserved.	T-ausfeired.	Reserved.	Transferred.
	#	R	Ħ	R	ħ	R
Brought forward .	5,2 :,70,982	3.27,19,763	13,56,192	6,22,212	5,40,?3 164	3,33,41,975
FF.—Civil Administration—Capi- tal Outlay charged to Revenue—	1					
35A Capital outlay on Industrial Development met from Revenue		86,930		•••	•••	86.930
HCivil Works— 41.—Civil Works	1,29,753	1,65,(0,031		1.85,113	1,2 ,758	1,07,70,044
HHCapital outlay on Civil Work to charged to Revenue—						
41A.—Capital expenditure on Civil Works met out of Extraordinary Receipts		15 89,470				15,89 470
JMiscellaneous-		· 				ı
43.—Famine— A.—Famine Relief	4,43,860	•••	•••	•••	4,43 .830	•••
45.—Superannuation Allowances and Pensions	18.81,094	***	17,02,631	•••	35,8 3,72 5	•••
46.—Stationery and Printing	9,83,683	1,05,103	58,131	1,199	10,43,844	1,06 202
47.—Miscellaneous	4,38,540	16,49,726	1,273	9,760	4,39,813	16,50,186
Total .	87,49,177	17,45,829	17,62,083	10,959	55,11,262	17,56,788
Total Expenditure as in Account 1.0. 9	5,65,55,912	5,27,32,923	31,18,267	8,18,284	5,96,74,179	5,85,51,207
CXIIIIrrigation, etc		1		n e		
Working Expenses adjusted by deduction from Receipts	2 62,26,591	•	65,698	***	2 62,92,288	•••
Refunds of Revenue . , .	7,70,559	11,93,515		•••	7,70,559	11,93,515
CC. to JJ. Forest, Irrigation and other Cap'tal Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc Works	76.25,581	•••		***	76,25,581	846
5S.—Capital Outlay on Hydro-Electric Scheme	•••	42,33,332		5 ,43,9 98	***	47,52,380
60.—Civil Works		-134	•••	134		***
60B.—Payments of Commuted Value of Pensions	9,95,823	***	•••	•••	9,95,833	4* 4
Total .	86,21,414	42,08,198		5,44,132	86,21,414	47,82,330
GRAND TOTAL .	9,21,74 475	5, 81,64,630	31,83,965	13,62,416	9,53,58,440	5,95,27,055

No. 11F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRE of the Expenditure of the Government of Burma in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	Inu	PIA.	ENGLAND (FIR INTO RS AT AND THEN EXC	ST CONVERTED £1==Rs. 18½ HANGE ADDLD).	India and	England.
	Roserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferie
Direct Demands on the Revenue-	Ŧŧ	R	łł	R	H.	R
5.—Land Revenue	60,27,943	<i>(b)</i> 1,50,179	62,925	4,032	60,90,873	1,54,2
6.—Excise	(a) 10,010	22,49,042		6,687	10,016	22,55,7
7.—Stamps	1,59,865	•••			1,53,365	
8.—Forest ,	(a) 6,504	64,97,678		5,38,372	6,564	70,36,0
9.—Registration		1,87,639	.,	141		1,87,78
9A —Scheduled Taxes		3,469			••	3,4
Total .	62,03,893	90,88,007	62,925	5,49,232	62,66,818	9 ὐ,37, 2:
A.—Forest and other Capital Outlay charged to Revenue—						
8A.— Forest Capital Outlay	(a) 180	7,69,188		•••	180	7,69,1
Irrigation, etc., Revenue Account-						
14 -Works for which Capital Accounts are kept-				 		
Interest on Debt	22,25,517	••			22,25 517	
15Other Revenue expenditure fin- anced from Ordmary Revenues .	9,32,106		1,43,392	'	10,75,498	
Total .	81,57,623		1,43,392		33,01,015	•••
C.—Irrigation, etc., Capital Outlay charged to Revenue-						
16Construction of Irrigation, etc.,				ļ		
B.—Financed from Ordinary Revenues	4,46,912	•••		•••	4 46,912	•••
C.—Debt Services—						
19.—Interest on Ordinary Debt	9,09,724			' !	9,09,724	
Deduct-Amount chargeable to Forests	1,82,207	•••		•••	1,82,207	•••
Amount chargeable to Irrigation	22,25,517			•••	22,25,517	
Amount chargeable to Govern- ment Con mercial Undertakings.	11,8õ,764	***		•••	11,55,764	•••
Remainder chargeable to Ordinary Debt	26,53,784				20 70 704	
20.—Interest on other obligations	78,792	•••		•••	-26,53,764	•••
21.—Appropriation for Reduction or Avoidance of debt	4,10,574				78,792 4,10,5 7 4	
Total .	-21,64,398	,			-21,64,398	•••
Carried over	76,44,210	98,57,140	2,06,817			

⁽a) Relates to expenditure in "Backward Tracts".
(b) Represents charges on account of Finhery Collections.

Io. 11F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BURMA in *India* and in *England* for the year ended 31st March 1930-concld.

HEADS OF EXPENDITURE.	ж	DIÁ.	INTO RE. AT	est converted of £1.—Rs3} Hange addld).	IZDIY YAI	ERGLIND.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	Ð	R	R	R	R.
Brought forward .	76,44,210	98,57,140	2,06,317	5,49,232	78,50,527	1,04,06,872
.—Civil Administration— 22.—General Administration	95,18,011	5,54,484	8,88,555	12,134	1,04,06,586	5,6d,018
24.—Administration of Justice	66,27,965		2,43,700		68,71,674	,
25.—Jails and Convict Settlements .	32,49,090		46,346		32,95,436	
26.—Police	1,53,70,100		4,06,221	•	1,37,76,921	
27.—Ports and Pilotage	9,93,472	•••	9,624		10,03,096	
30.—Scientific Departments	57,420	1,014	2,050		59,470	1,014
31.—Education	1.76,579	1,19,85,014		3,02,672	1,70,579	1,22,87,686
32.—Medical	(b) 1,∩9,437	43,70,832	.	2 01,782	1,03,487	45,72,684
33.—Public Health	(c) 11,604	13,01,784		27,129	11,604	12,28,918
34.—Agriculture	1c 7,034	21,64,652	•••	1 25,058	7,634	22,89,710
35.—Industries	(c) 1,615	3,48,273		12,605	1,615	3,60,878
37.—Miscellaneous Departments	2,83,2.7	19,453	92,864	• •	3,16,161	19,453
TotalCivil Works	3,64,06,224	2,07,45,526	16,29,369	6,81,380	3,80,33,593	2,14,26,906
41.—Civil Works	45,21,894	1,66,38,526		15,49,059	45,24,894	1,81,87,985
Miscellaneous 43Famine				_ =		
A Famine Relief	2,64,992	•••			2,64,992	***
45.—Superannuation Allowances and Pensions	33,37,403		13,75,298		47,12,701	***
46.—Stationery and Printing	7,83,106	1,37,540	1,83,615		9,66,721	1,87,540
47.—Miscellaneous	15,83,100	17,68,935	46	2,613	15,83,146	17,71,548
Total .	59,68,601	19,06,475	15,58,959	2,613	75,27,560	19,09,088
.—Extraordinary Items—					1	
52.—Extraordinary Charges	27,948				27,948	151
otal Expenditure as in Account No. 9	5,45,71,877	4,91,47,967	33,94,645	27,82,284	5,79,€6,522	5,19,30,251
.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduc- tion from Receipts	49,68.268		9∂		49,69,364	
efands of Revenue	13,07,335	4,17,899		•••	13,07,335	4,17,899
A. to JJ.—Forest, Irrigation and other Capital outlay not charg- ed to Revenue—						
52. A. Capital outlay on Forests	14.0	-2,093	•••	2,098	101	414
55 Construction of Irrigation, etc.	6,84,015] [124	M	6,84,139	400
Works 60 B.— Payments of Commuted Value of	20,98,611				20,94,661	
Pensions		0.000	101	5 00s	27,80.800	
Total . GRAND TOTAL .	27,80,676 6,36,28,155	<u>-2 093</u> 4,95,63,778	33,94,865	2,098 27,84,377	6,70,23,021	5,28,18,100

⁽a) Includes expenditure in "Backward Tracts" and on Reformatory Schools.

(5) Relates to expenditure in "Backward Tracts" and to iontributions to the Medical Council and Central Midwives and Norses' Council.

(6) Relates to expenditure in "Backward Tracts",

No. 11G.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRI of the Expenditure of the Government of Bihar and Orissa in *India* and *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE	IXI	IĀ,	ENGLAND (FILE INTO IR A TE AND T EXOUANGE	III:N (INDIA AND	England.
-	Reserved.	Tiansfeired.	Reserved.	Tinnsferred.	Reserved.	Transferred.
A.—Direct Demands on the Reve-	£	R	R	R	R	R
nue- 5.—Land Revenue · · ·	25,72,-93		36,230		26,08,813	•••
6.—Ezoise · · · ·	(a 42,126	17,91,183		4,511	42,126	17,95,69-
7.—Stamps · · · ·	2,52,810				2,55,84 0	•••
8.—Forest · · · ·	7,61,700		43,555		8,05,255	•••
9.—Registration · · ·	(a) 211	6, 18,705	•••		211	6,48,705
Total .	36,29,473	24,30,888	79,785	. 1511	37,09,258	21,41,300
AAForest and other Capital Outlay charged to Revanue— 8AForest Capital Outlay	1,40,59 ;				1 10,5 ts	
CIrrigation, etc., Revenue Ac- count—						
14Works for which Capital Accounts					,	
Interest on Debt	20,45,897				20,45,807	•••
15.—Other Revenue Expenditure financed from Ordinary Revenues.	3,03,964		88,032		. 3,42,896	111
Total .	23,49,861		39,932	***	13,88,793	••
CCIrrigation, e [*] c., Capital Outlay charged to Revenue—						
16.—Construction of Irr gation, etc., Works—						
B.—Financed for Ordinary Revenues	 7₹2		•••		782	
E.—Debt Services-						
19.—Interest on Ordinary Debt	21,79,807			••	21,79,507	•••
Deduct-Amount chargeable to Forests	34,253			•	34,53	
., Amount chargeable to Irrigation	20,45,897			•••	20,45,897	•••
Remaindér chargeable to Ordinary Debt	99,657			•••	99,657	,
20.—Interest on other obligations 21 Appropriation for Reduction or avoid the of debt.	36,714		***	***	36 714 45,369	•••
Total .	1,81,770		•••	,	1,81 770	
Curried over	(8,00,918	24,39,888	1.18,717	4,511	64,19,635	24 44,89

2. 11(†.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the Expenditure of the Government of Bihar and Orissa in India and in England for the year ended 31st March 1930—concld.

Rese ved. Transferred. Reserved. R	Transferred. R 4 511	B 64, 19 635	Tiansferred.
Brought forward 63,00,918 24,30,888 1,18,717 - Civil Administration 70,93,739 4,17,637 24.—Administration of Justice 39,38,924 1,76,353 25.—Jails and Convict Settlements 18,96,980 34,913 26.—Police 82,32,982		64,19 635	
22.—General Administration		## 11 0#2	R 24,44.599
25.—Jails and Convict Settlements 26.—Police 27.—Ports and Pilotage 27.—Ports and Pilotage 30.—Scientific Departments 31.—Education 31.—Education 32.—Medical 32.—Medical 32.—Medical 33.—Public Health 34.—Public Health 35.—Public Health 36.—Public Health 36.—Agriculture 37.—Miscellaneous Departments 37.—Miscellaneous Departments 37.—Miscellaneous Departments 37.—Miscellaneous 41.—Civil Works 41.—Civil Works 42.—Tamine A — Famine A — Famine Relief 43.—Super annuation Allowances and Pensions 46.—Stationery and Printing 47.—Miscellaneous 47.—Miscellaneous 47.—Miscellaneous 48.—Stationery and Printing 49.—Stationery and Printing 40.—Stationery and Printing 40.—Stationery and Printing 41.—Wiscellaneous 42.—Stationery and Printing 43.—Famine 44.—Stationery and Printing 45.—Commutation of Pensions financed from Ordinary Revenues 45.—Commutation of Pensions financed from Ordinary Revenues 45.—Commutation of Pensions financed from Ordinary Revenues 45.—XIII—Irrigation, etc.— Working Expenses adjusted by deduce		75,11,376	
25.—Jails and Convict Settlements 26.—Police 27.—Ports and Pilotage 27.—Ports and Pilotage 30.—Scientific Departments 31.—Education 31.—Education 32.—Medical 32.—Medical 32.—Medical 33.—Public Health 34.—Public Health 35.—Public Health 36.—Public Health 36.—Agriculture 37.—Miscellaneous Departments 37.—Miscellaneous Departments 37.—Miscellaneous Departments 37.—Miscellaneous 41.—Civil Works 41.—Civil Works 42.—Tamine A — Famine A — Famine Relief 43.—Super annuation Allowances and Pensions 46.—Stationery and Printing 47.—Miscellaneous 47.—Miscellaneous 47.—Miscellaneous 48.—Stationery and Printing 49.—Stationery and Printing 40.—Stationery and Printing 40.—Stationery and Printing 41.—Wiscellaneous 42.—Stationery and Printing 43.—Famine 44.—Stationery and Printing 45.—Commutation of Pensions financed from Ordinary Revenues 45.—Commutation of Pensions financed from Ordinary Revenues 45.—Commutation of Pensions financed from Ordinary Revenues 45.—XIII—Irrigation, etc.— Working Expenses adjusted by deduce		41,15,277	•••
27.—Ports and Pilotage	,	19,31,893	•••
30.—Scientific Departments		84,57,102	•••
31.—Education			
31.—Education		2,561	41,021
32.—Medical	1,69 017	3,55,141	88,56,291
33.—Public Health	1,70,318	52,368	29,48,480
3 —Agriculture	85,991	1,27,188	20 63,827
33 —Industries	51,805	30,266	15,87,162
### Total	61,894	8,065	11.00,188
2,17,7,0,0 1,01,07,04 3,02,42 1,01,07,04 3,02,42 1,01,07,04 3,02,42 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,07,04 1,01,		43,788	***
### ### ##############################	4,89,025	2,26,40,075	1 65 96,1 69
43.—Famine— A — Famine Relief	63,441	32,54,884	53,81,738
A — Fawine Relief			
45.—Superannuation Allowances and Pensions			
Pensions		2,433	***
TOTAL 30,60,940 1,26,916 60 TOTAL 30,60,940 1,26,916 7,91,836 IJ.—Miscellaneous—Captial Outlay charged to Revenue— 45A.—Commutation of Pensions financed from Ordinary Revenue— 224,506 Total Expenditure as in Account No. 9 Working Expenses adjusted by deduc-		28,10,071	•••
Total 30,60,950 1,26,916 7,91,836 J.J.—Miscellaneous—Captial Outlay charged to Revenue— 45A.—Commutation of Pensions financed from Ordinary Revenue— 2 24,506 Total Expenditure as in Account No. 9 3,45,66,352 2,39,93,045 17,85,544		9,21,631	101
JJ.—Miscellaneous—Captial Outlay charged to Revenue— 45A.—Commutation of Pensions fluanced from Ordinary Revenue— 2 24,506 Fotal Expenditure as in Account No. 9 C.—XIII—Irrigation, etc.— Working Expenses adjusted by deduc-		1,18.641	1,25,916
lay charged to Revenue - 45A.—Commutation of Pensions financed from Ordinary Revenue 2 24,506 Total Expenditure as in Account No. 9 3,40,06,352 2,39,93,045 17,85,544		38,52,796	1,26 916
financed from Ordinary Revenues 2 24,506 2 24,506 3,40,06,352 2,39,93,045 17,85,544 C.—XIII—Irrigation, etc.— Working Expenses adjusted by deduc-			
No. 9		2,24,508]
Working Expenses adjusted by deduc-	5,56,977	3,63,01,896	2,45,50,022
Working Expenses adjusted by deduction from Receipts 21,82,424 251			
		21,84,937	
Refunds of Revenue 4,91,413 2,10,622	•••	4,91,413	2,10 63
JJ.—Capital outlay not charged to Revenue—			
20B.—Payments of Commuted Value of Pensions		12,701	,
GRAND TOTAL . 3,72,67,483 2,42,03,677 17,98,03	5,56,97	7 3,90,55,543	2,47,00,63

⁽b) Represents expenditure in Angul
(c) Includes expenditure in Angul and also Rs. 1,23,078 on account of expenditure on Sanitary works classified as " Reserved".

⁽d) Represents expenditure in Angul and also contribution to the Bihar and Orissa Medical Council, which is Reserved .

No. 11HI.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFE the Expenditure of the Government of the Central Provinces and Berar in In in England for the year ended 31st March 1930.

HEADS OF EXPENDITURE.		India.			O (FIBST O ES AT £1 = AND THEN HANGE AD]		INDIA AR	D ENGLAND
	Reserved.	Trans- ferred.	Resolved.	Reserved.	Tians-	Reserved	. Reserved.	Tiansferre
	R	R	R	R	R	R	R	R
A.—Direct Demands on the Revenue—				}				
5.—Land Revenue	28,01,260			6,524			20.07.70.	
6.—Ercise	2-,62,255	1	94,16,868		0.000	7.000	28,97,784	7.04.07
7.—Stamps	1,69,683	1	4,10,000		8,833	1,603	1 00 005	7,84,61
8.—Forest	38,63,356	"		87,081			1,99,685	
9.—Registration		1,50,36	72,396	1		•	39,50,437	1 50 94
		2,00,00	12,500			•••	•••	1,50,86
Toral .	69,24,301	876 14	4,89,261	93,605	8,838	1.603	70,17,906	8,81,97
AA.—Forest and other Capital Outlay charged to Revence—								
8A Forest Capital Outlay	1,11,550			•••			1,11,550	
Irrigation, etc., Revenue Account -					Andrew Principles			
14 -Works for which Capital accounts		•				 		
Interest on Debt	26,80 488					' !	26,80,438	
15 Other Revenue Expenditure financ-		""	"	•••	•••	•	20,00,450	•••
ed from Ordmary Revenues	2,10,713		• •	97,471	•••	•••	3,08,184	***
T'otal .								
LOIAD .	28,91,201			97,471	•••		29,88,672	•••
C.—Irrigation, etc., Capital Outlay (charge: 1 to Recenue) —								
16 -Construction of Irrigation, etc.,								
B.—Financed from Ordinary Revenues	C8,356					•••	68,356	•••
Debt Services-								
19.—Interest on Ordinary Debt .	24 86.705] !		1			04555	
Deduct—Amount chargeable to Forests	1,80,757		•	••		•••	24 36 765	•••
" Amount chargeable to Irrigation	26,80,488		"	•••	•••	٠•٠	1,80,757	•••
						.,,,	26,80,488	•••
Remainder chargeable to Ordinary Debt.	4,24,480						4.04.400	
20 - Interest on other obligations	81,770	•••	***		•••	•••	-4,24,4 80	***
21 Appropriation for Reduction or	33,770		•••	1	- {		81,770	•••
Avadance of Lebt	2,16,978				•••	•••	2,16,978	•••
Т^тат	-1,25,782	•••		***			-1,25,732	/ **
Carvied over	. 98,60,670	8,76,141	4,89,261	1,91,076	8,833	1,608	1,00,60,752	8,84,977

o. 11H.—STATEMENT showing the Distribution between Reserved and Transferred of the Expenditure of the Government of the Central Provinces and Berar in India and in England for the year ended 31st March 1939—concld.

HEADS OF EXPENDITURE.		India		ETGLINI INTO 1 S THEY E	D (FIRST OLLY AT ELERA I SZORINGE ADD	LTTED 3 AXD Co.!			
HEADS OF EAPERDITURE.	Reserved.	Trans ciicd	Reserved A	Rescused	T-an-feried	Deserved.	Peleivel.	Transferred	Lesered.
Brought forward .	11 98,69,676	R 8,56.144	1,89,264	1,91,07 n	£ 8,838	R 1,003	R 1 0 ,60,752	8,° 4,977	# 4,50,867
'Civil-Administration—						•			
22.—General Administration	66,01,323	55,671	7,357	4,49,059	···		71,04,352	65,671	7,857
24 —Administration of Justice	31,74,4')5		;	96,013	•••	•••	32,70,118		•••
25.— Jails and Convict Settle- ments 26.— Police	9,82,579 60,66,810			2,981 1,75,022		•••	0,85,500 6 2,:1,882	••	• • • •
30.—Scientific Departments .	}	12,752	4,392	•••	•••			12,732	4,392
31.—Education	1,19,905	30,82,104	24,76,788		1 86,016	4-,570	1,19,905	31,68,120	 25.25,328
32.—Medical		8,48,544]		57,139	33,723		2,05,773	0 15,920
33.—Public Health		5,07,245	{ '	-	1,236	2,905		5,08,581	
			5,21,921		53,526			13,71,223	
34.—Agriculture	25,913	1,99,217	85,694	•••	!	1	 25,918	1,09,217	55,694
25.—Industries		i		4 270				1,00,217	,
37.—Miscellaneous Department	1,33,795			4 279			1,38 074	•••	
Total .	1,71,64,730	60,23,233	38 62 649	7,21,354	1,98,067	1,18,103	1,78,86,084	62,21,802	 39,80,735
H.—Civil Works—	1				1				
41Civil Worls . :	62,020	56,02,740	25,02 028		71,918	10,432	t-2 020	56,74,658	25,2 2,4 ((
J.—Miscellaneous— 43.— Famine —		'							
A.—Famine Relief	24,14,060			•••	•••	•••	24.14,030	•••	***
45.—Superannuation Allowances and Pen-ions 46.—Stationery and Printing	17,39,971 6,06,110	iš,471		8,06,838 31,179	1 ***		25,46,809 6,17,589	18,471	
47.—Miscellaneous	83,361	7,71,638	6,490	4 153	1		87,919	7,71,638	6,490
Total .	49,43,502	7,90,109	6,490	8,22,775	1		56,63,277	7,90,109	6,190
Potal Expenditure as in Account No. 9	3,19,39,937	1,32,92,228	68.61,431	17,35,205	2,78,818	1,39,198	3,26,75,142	1,35,71,046	70,00,56
						17.000		***************************************	And the Park of th
C.—XIII—Irrigation, etc.—					1				
Working Expenses adjusted by deduction from Receipts .	11,92,104			1-			11,92,104		
Refunds of Revenue	4,33,044	27,185	5,879				1,88,044	27,495	5,879
A A to JJ.—Forest, Irrigation and other Capital catlay not charged to Revenue		-							
52A Capital outlay on Forest	i i	•••					49,148	***	-,1
55.—Construction of Prigation etc., Works co.—Civil Works	22,04,412	6,54,136	,,,,				22,04,442	6,54,136	#4.0 4.00
60B.—Payments of Commuted Value of Pensions	11,95,624	.**		•••			11,95,624	•••	*,*
	34,49,212	6,54,136		et	3.1		24,40,212	6,51,136	
Total	01,20,022								

No. 11—I.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSPORT of the Expenditure of the Government of Assam in *India* and in *England* for year ended 31st March 1930.

<u></u>	I do n l	.	ENGLAND CONTEST Rs. AT £1 = THEN EXCHAN	ו טדעו מ	INDIA AND E	- ZnG1
HEADS OF EXPENDITURE.	Reserved.	Transferred.	Keserved.	Transferred.	Reserved	Tra
.—Direct Demands on the Reve-	Ŧ.	R	B	R	R	
5.—Land Revenue	20,54,707	(a) 574	6,677		20,61,384	
6.—Excise		9,14,828		4,903		٤
7.—Stamps	63,619				63,610	
8.—Forest	20,42,364		80,309		21,22,6,3	
9.—Registration		1,71,495				1
TOTAL .	41,60,090	10,80,807	86,986	4,903	42,47,676	10
A – Forest and other Capital Outlay charted to Revenue –						
8AForest Capital Outlay	1,77,310	•••			1,77,310	
3Railway Revenue Account-						
10AState Railways	,			}		
Interest on Deht	48,274		•••		48,274	
11.—Subsidized Companies	8,911			•••	8,011	
12A.—Miscellaneous Railway Expenditure	2,197	•••	•••		2,197	
Total .	69,382	,	•••		59,382	
B.—Kailway Capital Outlay charged to Revenue—						
13A.—Construction of Railways .			•••	•••		
C.—Irrigation, etc., Revenue Ac- count—						
15Other Revenue Expenditure financed from Ordinary Revenues.	90,088				90,088	
EDebt Services						
19.—Interest on Ordinary Debt	-27,775		•••		27,775	
DeductAmount chargeable to Forests .	25,793			•••	25,793	
Amount chargeable to Railways	48,274		•••	•••	48,274	
Remainder chargeable to Ordinary	1,01,842				-1,01,842	
Carried over .	43,85,628	10,89,897	86,986	4 903	44,72,614	

No. 11-I.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the Expenditure of the Government of Assam in *Ind'a* and in *England* for the year ended 31st March 1930—concld.

HEADS OF EXPENDITURE.	Indi	4.	ENGLAND (FIF INIO RS. AT & THEY I ADD	LTCHANGL :	DEA AIDEI	England.
	Reserved.	Tiansferied.	Rescived.	Transferred.	Reserved.	Transferred.
Brought ferward .	# 43,85,628	1 8 10,89,597	17. 86,086	n 4,03	# 44.72,614	₹ 10,94,800
F.—Civil Adm [*] nistration— 22.—General Administration	26,27,978	94,996	2,80,121		28,67,100	04,986
24.—Administration of Justice	11,56,605	•••	15,651		11,72,256	***
25.—Jails and Convict Settlements .	5,11,642	•••	,		5,11,642	***
26.—Police	27,73,400	,••	1,16 427		28 80,827	***
27.—Perts and Filotage	42,048	•••		•••	42,048	***
30—Scientific Pepartments	11,000	680	•••		11 cm	9.13
31.—Education	77,803	81,90,4.7	4,213	41 626	81,520	£2,£8,113
32.—Medical · · · ·	•••	1 2,04 131	••	51,0 7		13,55 228
33.—Public Health	•••	8,37,569	,	24 674	•••	8,62,243
34.—Agriculture	•••	7,00,172		11,082		8,62,124
85.—Industries		2,14,′67		4,302		2 18,669
37—Miscellaneous Departments	17 501	2.852	206		17 857	2 : 5:
TOTAL .	72,17 537	64,40,62.	8,76,758	1,23,751	75,03,.95	65,74,678
H.—Civil Works— 41.—Civil Works	70,40,924	6,75,946	57,052		70 97.676	6,75,840
J,-Miscellaneous-						
43 Famire -						
A Famire Relief	2,59,141	•••			2,59,141	•••
45.—Surerannuation Allowances and l'ensions	7,13,013	, =	4,10,247		11,24,260	•••
46.—Stationery and Printing · ·	£,6 · 906	70,289	531		3,61, 49 7	70.08
. 47.—Miscellaneous	1,27,547	3,19,231	169		1,28,067	3,19,231
Total .	14.61,867	2,82,520	4,11,038		18,72,405	3,59,5:0
Total Expenditure as in Account	2,01,05,956	85,96,284	9,30,824	1,38,654	2,10,31,750	87,34,958
Refunds of Revenue	1,69,199	19,099	10.6	•••	1,69,219	19,029
AA. to JJForest and other Capital outlay not charged to Revenue-			,		` `	
52A.—Capital Outlay on Forests	88,251				88,234	
6C Civil works not charged to Revenue	2,72,687				2,72,687	***
60B.—Payments of Commuted Value of Pensions	20,52	.,.		•••	E0,552	4.
Total .	4,11,193	•••	•••	•••	4,11493	*10
GRAND TOTAL .	2 06,56,748	£6,13,583	9,20,804	1,38,624	2,16,17,582	£7,54,027

No. 12.—STATEMENT showing the Distribution between "Voted" and "Non-voted" of England for the

HEADS OF EXPENDITURE.	Gor	PNTPAL LUNURUT.	Gover M	NHEST OF	Gove	NEET OF	Gover	NHENT OF
HEADS OF CATEAUTIONS.	Voted.	Non-voted.	Voted.	Non-yoted.	Voted.	Non-voted	-	Non-vo
	R	B	n	B		-	-	-
A.—Direct Demands on the Revenue—		1	1			R	P.	R
I.—Customs	77,90,93	19,60,362						
2Taxes on Income	89,54,05	0 3,00,273		1			"	
3.—Salt	£1,69,00	0 45,26,426					*"	***
6.—Opium	47,97,34	8 69,927					•.•	
5 I and Revenue	10,34.6	8 55,397	27,30,507	1,40,581	***		~*	
6.—E.ciab	11,24,9 g		88,60,200		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,20,00	1 7,00,100	2,47,
7.—Starps ,	38,139			6,97,503	, , , , , ,	}	7 21,58,70	73,
8.—Forest	•		2,06,590	5,02,413			0,19,000	4,
'	£ 9, 70,027	, , , , , ,	36,51,301	9,27,0 0	88,47,982	0,07.67	8,57,765	7,92,0
0.—Regustingion	26,461	3,565	28,95,780	19,277	0,73,013		33,05,683	4,8
9 A.—Schiduled Taxes			•••		20,731		15,000	
. Тотах .	8,78,41,114	80,07,11c	1,81,28,624	22,88,710	1,41.11,822	23,75,737	1,01,30.49)	11,27,0
A -Forest and other Capital Cutlay charged							·	
to Acvenue. SA.—Cui al cuita, on Salt Worls	1,1",208							
	4,4 ,.00		•••	***	***	***	***	••
PA Corest Capital Outlay	3,97.118	5,014	3,47,777	87,973	9 22 0.71			
				دردروءه	2,22,0~2		92,7 8	23,84
Total	5,07,3 4	5,141	8.57,727	87,073	4,4 \0_t	The Marie Annual Control of the Cont	0°,738	29,040
Total	5,07,3 4	-	8. \$5.727	87,073	4,41,0_1		Dn,738	29,04
. JATOT -atunooo corovett yawiing-	5,07,3 4	-	3. 57,727	87,073	2,0 \0.1		,	e he
Total Reflwhy Tevonus Accounts— 10A.—Sinto Kailways—Commercial Lines;— Interest on Debt In creet on it pulal contributed by Companies and Ladhan States. 10B.—State Rail any—Stategic Lines—	5,07,3 4	-7,60,02,048	8. \$5,727				0",738	
Total -Reflwny Tevonue Accounts— 10A.—Since Railways—Commercial Lines;— Increst on Bebt In crest on the plai contributed by Companies on Ladian States.	5,07,3 4	-7,60,02,048	3.15,727				,	***
Total -Reflway Tevenue Accounts— 10A.—State Rationss—Commercial Lines;— Interest on Debt In circle, if profit contributed by Companies and Ladian States. 10B.—State Rations—Stategie I mes— Interest on Debt 11.—Stateplised Companies	5,07,3 4	-7,69,03,749 1,3 ,91,743						***
Total -Reflway Revenue Accounts— 10A.—Sinto Railways—Commercial Lines :— Interest on Debt In crest on Pebt In crest on Pebt 10B.—State Railway —Stategie I mes— Interest on Debt 11.—Stherlised Companies 12A.—Miscellineous Railway Expenditure—Commercial Line.		-7,09,03,749 1,3 ,91,743 1,10,00,273						***
Total -Reflway Tevenue Accounts— 10A.—State Railways—Commercial Lines :— Increst on Debt In crest on, if point contributed by Companies and Ludian States. 10B.—State Railway —Stategie I mes— Interest on Debt 11.—Statestised Companies 12A.—Miscellingerus Railway Expenditure—Commer-	4 39,199	-7,69,02,749 1,3',01,743 1,10,00,273						
Total 10.1.—State Railways—Commercial Lines:— Interest on Debt In crest on Debt In crest on Total 10.—State Railways—Stategic Innes— Interest on Debt 11.—State Railway Expenditure—Commercial Line: 124.—Miscellaneous Railway Expenditure—Commercial Line: 125.—Miscellaneous Railway Expenditure—Strategic	4 39,159	1,3,01,013 1,10,00,273						***
Total Total 10A.—Since Railways—Commercial Lines;— Incress on Bebt In core; or, if pula contributed by Companies and Ladian States. 10B.—State Railway—States is increased in the contributed by Companies. 11B.—State Railway—States is increased in the color of t	4 39,199 39,93,320 47,197	1,3',01,043 1,10,00,273 13,88,635						
Total 10.1.—Sinto Enilarys—Commercial Lines:— Interest on Pebt In crest on Debt In-State Rail any—Stategie I mes— Interest on Debt II.—Statevilsed Companies II.—Statevilsed Companies III.—Statevilsed Companies III.—Mi-cellaneous Railway Expenditure—Commercial Lines III.—Mi-cellaneous Railway Expenditure—Strategie Lines	4 39,159	1,3,01,013 1,10,00,273						
Total Total 10A.—Since Railways—Commercial Lines;— Incress on Bebt In core; or, if pula contributed by Companies and Ladian States. 10B.—State Railway—States is increased in the contributed by Companies. 11B.—State Railway—States is increased in the color of t	4 39,199 39,93,320 47,197	1,3',01,043 1,10,00,273 13,88,635						
Total Total Total Total Total Total Total Total Total Total Total Total Total Total Total Total Total Total	4 39,199 39,93,320 47,197	1,3',01,043 1,10,00,273 13,88,635						•••
Total 10A.—Since Railways—Commercial Lines;— Incress on Bebt In corest on Bebt In corest on Bebt In corest on Bebt In corest on Bebt In corest on Bebt In corest on Bebt In Corest on Bebt In Corest on Bebt Incress on Bebt	4 39,199 39,93,320 47,197	1,3',01,043 1,10,00,273 13,88,635						
Total Total Total Total Total Total Total Total Total Total Total Total Total Total Total Total	4 39,199 39,93,320 47,197	1,3',01,043 1,10,00,273 13,88,635						
Total Total Total Total Total Total Total Total Total Total Total Total Total Total Total Total Total Total	4 39,199 39,05,320 47,187 44,51,709	-7,60,01,743 1,3',01,743 1,10,00,273 						•••
Total Total	4 39,199 39,05,320 47,187 44,51,709	2,077 1,31,728						•••
Total Total Total Total Total Incress on Real says—Commercial Lines; Incress on Real says—Commercial Lines; Incress on Real says—Strategie I mes— Interest on Debt 11.—Stherwised Companies 12.4.—Wi-cellaneous Railway Expenditure—Commercial Lines 12.8.—Mi-cellaneous Railway Expenditure—Strategie Lines Total Total Total Total Total Interest on Debt 15.—Other Rosenwe Expenditure floanced from Ordinary becomes	4 39,199 39,05,320 47,187 44,51,709	-7,60,01,743 1,3',01,743 1,10,00,273 						
Total Total	4 39,199 39,05,320 47,187 44,51,709	2,077 1,31,728				78,05,032		
Total Total Total Total Total Incress on Real says—Commercial Lines; Incress on Real says—Commercial Lines; Incress on Real says—Strategie I mes— Interest on Debt 11.—Stherwised Companies 12.4.—Wi-cellaneous Railway Expenditure—Commercial Lines 12.8.—Mi-cellaneous Railway Expenditure—Strategie Lines Total Total Total Total Total Interest on Debt 15.—Other Rosenwe Expenditure floanced from Ordinary becomes	4 39,199 39,05,320 47,187 44,51,709	1,31,728 1,01,738		 	15,64,717	78,05,632	12,19,309	18,23,008 1,80,683

NDITURE of the CENTRAL GOVERNMENT and of the Provincial Governments in India and in 181st March 1930.

Joven:	NVENT OF PLOVINCES.	Govers	VENT OF	Govers	MAY.	GOLLYN	SF OF DINA	"I TLAL PI	THE OF CAN	0, 11,	FI ENT OF	F IL A
oted.	Non-voted				!		1		ELAL.			TR X.
	De 10 April 1	Voted.	Non-voted.	Voted.	Non-voted.	Vote1.	Non voice	Voted	Non-roted	Voted.	N E-FGLOG	3 se-vet
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		•••)44 6	•••	*40	••	***	· · · · · · · · · · · · · · · · · · ·	•••	141		•••
00, 535	2,07,507	40,13,880	00,510	57,75,164	2,60,020	24,67,822	1,41,141	7,79,143	1,18,536	19,62 550	00,495	£ 6, 800
04,803	31,547	13,73,190		27,14,165	51,560	17,95,C94	42,126	11,25,-60	27,503	8,55,211	37,517	£6,510
10,810		2,00,701	1,18,055	1,59,.65	•••	2,53,630	190	1,09,6:8	ا	22,325	4:,:9:	285
56,600	C,C4,722	10, Ł1, G50	4,78,813	ē4,01,078	10,41,300	5,0%,003	2,08,803	92,92,04)	6,17,477	17,05,063	2,57,6.0	5,10,123
77,053		98,746	801	1,80,470	1,302	8,45,703	214	2,17,541	5,520	1,62,923	19,561	711
	•••	•••	***	8,4,9	-	•••	•••		· •••	•••	90,	494
02,660	9,91,636	77,18,1 5	7,15,010	1,3 \19,739	19,64, 18	59, 1,44	4,57,280	78,54,364	7,61,450	45, 24, 355	5, :£,0°1	C, F5, 138
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	***	•• 	***	**	•••	***	 	***	•••	•••	•••	•4•
34,476		4,63,9`4	81,627	7,67,120	12,103	1,25,679	14,717	1,11,550		1,77,210	464	a°,135
14,436		4,83,924	81,3:7	7,57,1"0	12,193	1,25,873	14,717	1,1',5#0	***	1,77,210	•••	£2,19 5
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	7,715			,		,,, (1				48,274	10.
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5,000	7,715				••					11, 08	49,271	,,,,
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	98,93,724		1,20,13,904	•••	22,26,517		.0,45,807		20,50,454			,***
7,132	24,573	9,55,478	37,756	9,58,118	67,380	2,99,188	40,713	3,67,304	40,560	20,058		5,048
7,122	97,17,296	9,55,473	1,20.51,000	9,88,115	23,12,697	2,00,188	20,80,C10	2,67,201	27,31,865	93,065		5,048
•							,					

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" o ENGLAND for the year

	CENTRAL GO	FERNMENT. G	CYCLNMENT	OF MADRAS	GOVERNAL BOMBAY		Governa Brig.	MENI Al.
HEADS OF EXPENDITURE.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non
Brought forward .	R 3,03,88,06L	B 81,53,21,053	R 1,87,48,643	#L 81,88,020	R. 1,70,07,556	1,03,7°,37 0 1,	11,40,006	81
Irrigation, etc., Capital Outlay charged								
o kevenus - 16 Clasmaction of Prigation, etc., Works	1,53,160	3,670	10,34,634	70,757			2,09,600	
∽Posts and Telegraphs Bevenue Account—								
17.—Posts and Telegraphs—								
interest on Debi- Indian Posts and Telegraphs Deputinent Indo-European Telegraph Department		6,51,978					***	
Тоты.		71, 9, 6/					!_	_
ra-Posts and Telegraphs Capital Cutlay								
Chargod to Revonus— 18.—Capital On in on Posts and Telegraphs— Indian Posts and Telegraphs Department Indy-European Telegraph Department .	11,16,708 —26;581	1,138					•3=	
Total .	1 27, 17	1,115					···	<u> </u> _
-Dobt Services-				97.199	140.4	1 00 40 150		
10 —Interest on O disary D.bt	4',3",11, 4',11 02 1,7 , 7,777	3,-9,(°,7%) (,)0,0,1,225 (,00, 5,-3	••	5,082 00,70,176	 14,0,4	1,98,49,150 99,000 11,09, 07	8,103	•
Total .	3.(1, 16, ? 13	13, 1,1),151	••	.050, 8,00.	18,011	2,13,51,337	8,103	
.—Civil Administration— 22.—General Administration	1,37,73,762	E7,U7,543	2,18,08,217	32,61,155	1,04,25,110	1,23,65,678	1,00,53,668	3
43 —Andit	61,37,350		£ 1 ,45,71	13,61,028	 66,65,015	10,00,581	65,35,960	
24 Administration f Justice	80,82,647	0.00.0	20,17,0		13,41,558		33,11,113	
25 Jails and Convet Soltlements	0 ,60,29		1,83,40,23		1,07,32,160		1,91,67,00	
26.—Ports and Palotage	10,87,49		28,68	1,654	21,233	1,045	4,28,27	8
27(1)—Lighthouses and Lightships	. 13,68,42	19,411			۵,		•••	
28.—Ecclesiastical		31,62,811			***		***	
29 Political		1,61,91,163	***		,,,,	•••	•••	
29A.—Frontier Watch and Ward ,	• •	2,09,84,120			-	4	***	
30.—Scientine Departments	78,20,5	18,20,109	2,75,4	15 51,007	86,026		22,10	
31.—Education	47,80,00			06 G2,01,508			1,31,63,3	
82.—Modical	22,88,3			57 7,41,650			47,54,8	
#3Public Health	. 16,93,2	32 4,07,539	30,80,9	51,206	27,92,00		35.20,0	21
34.—4 griculture	41,12,9	35 4,92,039	89,28,3	75 8,00,171	28,43,74	2,48,632	23,18,5	588
85.—Industries . •	. 2,52,8	53 29,831	26,43,8	68,640	1,09,00	0 881	12,85,0	18
Theriod over	5,72,18,7	95 6,87,79,08	9,08,25,0	1,83,63,72	6,70,25,17	70 1,07,98,306	0,65,42,6	950
	8,70,47,1		,	1	1			788

VDITURE of the CENTRAL GOVERNMENT and of the Provincial Governments in India and in March 1930—contd.

eted.	Non-voted.		-									
R		Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Vo.ed. N	or-voted.	Non-voted.
10	n	æ	R	R	R	æ	R.	n	R	R	R	P.
59,218	1,07,18,547	91,87,587	1,53,98,037	1,50,54,977	42,69,408	co,00,456	25,80,580	80,00 , 1 >	31,10,574	51,02,831	5,60, 65	6,03,370
								' ,				
,02,031	89,5~2	'		4,10,121	86,791	—733	-19	' 50,471 	8,5:3	•••	144	
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14*		•••		•••		•••	•••	· · .		•••	4-1	***
111		···										
							1	- 				
11,104	44,04,101	5,537	—2?,68 37 1		-20,53,704	***	90,007	1	-4,24,150 E1,770	***	-1,01,642 	19,040
•••		. "	C,55,867	•••	75,7 S 4,10,574	144 	£0,741 4~,781	1	2,16,978	**	•••	***
	22,60,000	·	0,03,007						-1,35,783		-1,01,:43	19,040
11,104	(6,64,181	5,507	-10,03,04		-:1,14,:05	•••	1,5,77) , 				
											10 by 101	
,16,28,563	81,44,321	96,46,3-1	19,51,947	60,81,129	28,93,085	25,12,e5	3 19,00,.2	3 57,64,Ct	10,28,123	18,86,601	10,78,531	0,65,44
•••				***			***		. ":			,
66,76,239	18,56,520	48,68,437	8,48,353	58,51,168	10,20,450	31,60,04	2 0,23,&	1			1,7 ',045	
40,90,79	1,50,943	41,50,078	1,35,659	81,36,929	1,50,507	18,12,19	1	1		4,:1,000	29,702	
,60,45,01	15,12,728	1,13,27,659	10,15,1 &	1,.4,25,114	23,51,207	74,14,04	17 10,40,65	55, CO, 27	0 0,78,503	22,25,695	G,C4,72	
:		•••	""	9,13,210	89,8=0		•••	•••		8,200	33,84	•
•••		•••			•••		***	**1	***		•••	
700		•••	***				•••	•••	•		. ***	***
•••				·		•••	•••	. "	***			-
•••	919		***	***						***		***
20,8	93	20,07		56,300	4,16	43,5	552	17,1		11,033	1	
1,67,87,7	76 4,76,500	1,89,37,80	0 8,74,899	1,0!,81,01	22,81,21	7 80,20,5				1		
82,56,3		44,13,16	6,57,090	40,21,58	2 E,OC,50	23,00,8				1		
28,23,6		28,91,7	2,83,574	12,12,53	8 1,27,07	21,10,7	148 74,5	1			1	
32,84,3		55,49,9	61 4,13,622	19,51,8	8 3,42,10	6 14,51,0	1,06,4	1				} "
14,14,0		14,19,7	09 23,50	3,29,15	23,30	5 10,97,	158 11,0	0d: 2,97,	591 . 10,47	3,15,00	8,0	
	977 77,76,58	4 6,08,44,0)83 56,×4,91	4,9.,74,0	57 09,51,95	8 3,37,63,	f(D 54,54,	617 2,48,03,	122 83,46,04	1,10,06,16	35,41,1	551 In.78
1,36,67,		0 91,98,	124 1,17,85,00	33 1,60,95,0	98 21,41,8	60,95,	,753 27,C8,	3:1 80,62	593 88,74,0	51,02,9	91 4,C4,	558 7,1

No. 12. -STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted England for

HEADS OF EXPENDITURE.	Gu	CENTRAL PERMENT,		PARENT OF LADRAS.	Gov	CHEAT OF	Go	VERN DEF	VI
	Voted.	Non-voted	. Voted	Non-vote	d. Voted.	Non-vot	ed Vot	ed.	7
	£ 6,70,47,5	12 40,19,05,21	5 1,97,83.4	1 1 2 CO	H.	R		.	-
Brought forward FCivil Administration—costs.	6,73,18,7	-							_
86.—Aviation	. 10,71,8	94 30.07			-,,,,,,,,	70 1,67,99	,800 6,65,43	950	I,
37.—Miscellaneous Departments			1	***		"			
	19,08,70		3 25, 20, 0	1,15,3	21 3,07,8	22 61,	,094 2,30,	921	
37A Indian Stores Department	17,91,54	СБ,16					•••		
Готав .	6,21 03,03	6,10,57,10	0,38,45,07	1,31,78,0	6,71,20,50	1,68,60,	00 0 0,07,79,	271	1,
FFCi-il Administration—Capital Outlay charged to Revenue—	1								_
364 —Cipital Outlay or Industrial development met]							-	
GCurrency and Mint-		- <u>-</u> -	 	-	- :-			-	_
38 Currency	43,40,018	1,53,243			•••		- 1		
33.—Mint	3-,-3,472	1,13,593				•••			
TOTAL .	71,3.1,5.90	2,07,104		-	-		_	-	_
H.—Civil Works—								- -	-
41.—Civil Works	2,41,84,141	11,18,410	1,70,53,70	9,01,725	1,00,80,377	5,71,5	00 81,80,14	17	1
41C Interset on Capital Outlay on Hydro Flectric Schome.	••			53,710			01,00,14	"	-
42 Bombay Development Schome	***				1,70,989	23,04,85	23		
Total .	2,41,84,041	13,4',1 6	1,70,52 561	C.31,488					_
HR Capital Outlay on Civil Works, etc.,			2,10,112 01	2,076, 00	1,14,-7,360	20,30,8	9 1,30,14	7	i
HRCapital Outlay on Civil Works, etc., offrged to Revenue— 41A.—(apital Outlay on Civil Works met out of Extraordinary Recupis				1					
				'	 		<u> </u>	-	•
J.—Miscellancous—					}	}			
A.—Fumine Relief	885	***	182				.		
B.—Transfers to Famine Relief Fund		"	102		5,05,019	1,60	40,212	3	
44.—Territorial and Political Pensions	***	31,00,003	•	r,00,918		•••		1	
45 —Superannuation Allowances and Pensions	44,87,003	2,11,00,350	51,28,635	18,41,484	57,54,817	15,49,110	45,04,51	, ,	
4s.—Stationery and Printing	£4,80,165	45 513	23,76,550	25,735	15,23,923		23,27,628		
47.—Miscellancous	80,33,270	49,80,671	4,21,909	20,970	6,28,661	14,708	i		
TOTAL .	1,84,57,413	3,02,67,026	78, 7,172	18,91,007	85,1 I,631	15,61,752	71,18,000	-	
JJMiscellaneous-Capital Outlay charged to Revenue-								-	
45A —Commutation of Pensions financed from Ordinary Revenues.	-1,43,861	5,69,030	6,74,002	1,78,245		***	24,82,311	1	
KMilitary Services-									
4B.—Army—	.								
Effective		44,87,48,091		•••		***			
Non-Effective	p41	8,55,81,552	.,,	•••		410			
40,—Marine.		82,62,153			,,,,				
50.—Military Engineer Services		4,69,27,726			İ	***	•••		
50A.—Transfers to Military Reserve Fund		18,41,222	100	•••	'	-14			
Tozas		69,08,08,748			.,,	***	•••	-	
M.—Extraordinary Itoms—	-					***			
62.—Extraordinary Payments	===	8,062							
Total Expenditure charged to Revenue	7,68,68,584 1,		19 00 00 00	-	***	***			
TOTAL EXPENDITURE CHARGED TO REVENUE (ag in Accounts Nos. 6 and 9).	1 ₀	-==00,07,820	18,92,88,714	2,91,94,867	10,40,65,987	5,30,93,797	9,61,75,468	1,7	
•			- 1						

penditure of the Central Government and of the Provincial Governments in India and it ded 31st March 1930—contd.

Ī	Govern United P	MENT OF	Fu 4: Gotsbut		Goveny: Lyl			MFNT OF D ORIGEA.	CENTLAL	HENT OF PROVINCES SLEAR.		NEW? OF	bean beater Fluest Tion.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Votel.	Non-voted	Voted.	Non-voted.	Voted.	Not-voted.	Non-voted
-	R	1.74 21,550	£ 91,03,124	R 1,17,05,033	H 1,00,95,008	R 21,61,801	#L 60,95,753	12. 27.(5,281	R \$0,02,593	R 33,74.004	#L 51,02 S91	H 4,64,573	R 7, 12,499
- B	6.88,73,977	77,76,554	0,06,44,988	53,74,940	1,91,74,957	99,51,928	3,57,03,609	84,24,697	2,46 u3,122	83,46,942	1, (6,06, 183		10,78,809
9	•••		•••	,	, I				***	₩.	***		••
١	75,754	2,009	1,11,780	5,274	452,765	82 ,84 6	48,738		1,02,660	85,214	19,088	1,147	1,701
,						•••			4.01	•••	***	ter .	ar*
-													
2	0,67,49,731	77,7:,593	6,07,56,769	50,f0,214	4 94,27,725	1,60,84,774	2,38,12,017	E4,54,697	2,47,03,962	33,82,156	1,10,25,251	25, 12,7.3	10,50 700
ĸ			-6,493	4°7 .	•	***			1	,	***		414
-		: ;											
ž			•••	- /	***	••	•••		•••			•••	
;5 . 					··· ,	-							
30							 						
	47 eo 993	8 53,713	1,02,43,57.	C,61,926	2,03 41,352	17,71,397	81,50,030	5,50 C80	59, '0,((9	8,40,10B	14,35.504	3,38,412	24,70,613
67 08	47,60,893		-1l-aint p	-,,	*loop	••		····		***		***	100
മ								••	•••				••
70	47,60,889	2,52,713),62,4^, ^7.	1,61,0 8	185,120,	1 7. 397	40,71,993	5,54,1.0	79,11,09	8.40,1-9	74,8*, 304	2,85,412	4.70-611
<u> </u>			 										
71			15,80,023	a*,54°	***	,	~•	· . ;		***	₩1		110
-													
73	8,63,065	1,008	4,1°,08)		2,64 832	110	2,413		23,99,637	14,163	2,52,141		•••
	,	7,31,337			***		***		***	***	•••		***
78 78	••	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1		••		• •		•••			144	
75	51,10,097	18,82,427	22,41,0 (11 ⁴⁷ ,13-	10,3-,610	5 75,542 33,84,037	11,77,979 142 4	20, 14,203 0 24,001	7,65,778 	17,68,592 0,82,090	7,58,217 2,964	6,72,517 4,28,390	4,51,393 3,:90	4,741 18 (9
76 77	13,54.954 9,19,439	1(,£45 8,201	19 97,71.	£6,5 C	: ,70,75£	6,64010	2 34,515	11,012	B,GF 047	l	4,20,171	18,217	2,79.141
78	83,41.545	21,00,243	59, 16,2 K	JJ,51,(57	7 , 6,5°5	19 (0, 23	3.2 6 2 0.2	7,73 780	50,88,133	7,74,744	17,59.775	4,72,650	8,02,745
_			;		!							,	
70			···				1,30,658	93,549					
			1			440		шь	201		240		
•0	,	•••	 ,				114		A1			24.0	
31	pas.			~	•••		400		100			1	
82	•	•"	••• , 1	•••	••	114							
43	187		•••	•••	-41	***	114	194	185	***	400	***	194
58		141	***		··			***					***
6 0													
86	-74		***		27,049	ut b	140	•••			***		**
57	9,58,28,4 3	3,76,91,101	9,87,57,277	1,94,98,109	0,10,28,678	1,53,GS 006	5,1°,18,600	96,21,252	4,65,76,715	78,50,042	2,50,78,421	88,16,807	51,06,6
_		 					1	·, 					

No. 12. -STATEMENT showing the Distribution between "Voted" and "Non-voted" of the England for the year

1	CENT	'DAL INCNE	GOVERNA Mad	ELS.	Govern Bum	MITT OF BAY.	Gorran Ban	MENT OF GAL.	١,
HEADS OF EXPENDITURE.	Voted,	Non-voted.	Voted.	Noz-voled.	Voted.	Non-voted.	Voted.	Nen-voted.	Item No.
	R	£	Ð	R	B	R	R	R	
Brought ferward	17,19 17,581	1,14,67,07,020	13,92,53,714	2,91.01,867	10,47,55,087	5,20,03,797	9 61,75 46 8	1,71,89,512	69
B—XI. A.—State Railways—Commercial Lines—									
Working Expenses adjusted by deduction from Receipts.	C5,66,25,277	43,81,945				***			90
Surplus Profits part to Companies, etc. do. do	1,71,97 708	4-7-24-00		444					0:
	3, 3, 1, 1	•••	,,	,,.		, "	, 		
XI. B.—State Railways—Strategic Lines -			0.7						9
Working Expenses adjusted by deduction from Reccip's	2,05,93 4 7	2,86,200							_
TOTAL .	19°1°0, 13	45(1,116							9:
JKIII—Irrigation, etc.—									
Working Expenses ad usted by deduction from Peccepts	10,61,870	3,14,183	40,35,918	3,31,200	B13,50,1147	4,4^,797	15,"7,901	1,90,559	3
n and David and Malamania									
OXV—Posts and Telegraph3— Working Expenses adjusted by deductiva from Receipts			;						
	11.14,18,007	11,67,473	,,,,			494	Ì		
Indian Posts and Telegraphs Department	1, 1,310	6,47 52:					1		
Indo-European Telegraph Department	21,15,61/19	18,35,200					 		9
							!	1	╬
LProvincial Contributions, etc	· · · · · · · · · · · · · · · · · · ·		•••	***	3,011			101	Э
Actuals of Revolue	7',7 ,177	2,27,50,473	6 00,h71	3, 47, 1 90	14,96,738	58,671		15 02 170	0
Capital Heads.							1		
AA, to JJFerset, Irrigation and other Capital Outlay not charged to Revenue -							! !		
62A.—Capital Outlay on Forests ,			-2,48,970						1
52B.—Capital Outlay on Scourity Printing Press .	SE,781		***		***	•••		19.0	1
53A.—Construction of State Railways.—Commercial .	59,85,10,775	4,70,490	***		***	***			1
58 B Construction of State Railways - Strategic	17,90,118	40,788	***	444	•••	•••			1
55.—Construction of Irrization, etc., Works	2,77,802	21,675	89,02,46 9	2,51,667	2,52,98.410	80,21,000	16,54,288	2,89,107	1
53.—Capital Ontlay on Posts and Telagraphs—		1							
Indian Posts and Telegraphs Department	34,07,E53		159	***		i 			I,
Indo-European Telegraph Department	1,00,*14			808	***	*11	***		1
80 A Capital Outlay on Improvement of Public Health	1-1	816	540	114	5,49,288	48,079	143	f 188	
55B.—Capital Outlay on Agricultural Improvements .	,		190	184	.,,		497		
58().—Capital Outlay on Industrial Development	449	944	2,17,803	141	191				
60EL —Capital Outlas on Viragapetam Port	35,72,010	2,008						440	
									-
	80,84,87,208	5,50,967	88,79,512	2,61,857	2 58,48,076	E0,78,069	16.84,363	2,88,007	1
Carried ve	מחר של מו מו מו	1,17,81,82,094	14,50,20,503	7 0c 00 sea	13 94 #8 002	K 9K 00 904	9,77,08,897	1,01,88,641	Ì,
		APPROPRIENT	19,00,20,003	2,05,78,626	11,24,85,683	194 ty 203 at 9	9,1400,03/	124412D2F41	1

nditure of the Central Government and of the Provincial Governments in India and in 31st March 1930—contd.

HOVERN	REAL OF	Govern Pun	MENT OF	Govern Bu	NENT OF	Govern Binle in	MENT OF	CRNTHAL AND I	MENT OF PLOVINCES BELAR.	Govern Ass	FMENT OF	STATES FEDERAL TION.
Voted.	Non-voted.	Yoted.	Non-voted.	V oted	Non-voted.	Voted	Non-voted.	Voted.	Non-voted	Voted.	Aon-voted.	Non-vote
ı	R.	R	£	R	n n	£	R	R	£	R	R	Ð
8,496	2,76,92,104	9,37,27,277	1,94,95,109	9,40,25,678	1,58,68,095	8,1 1,18,666	90,23,252	4,63,16,715	78,50,042	2,59,53,421	28,15,907	51,66,67
					1				,	l	' ;	
	•••	**	•••	ı		•••	. · ·			••		160
	1	•	.	' !	-	"				••		444
·		•••		··· ,					•••	••		***
		•					•			•		
5,418	6,69,583	3,46,10,540	16,81,743	15,17,453	4,50,851	19,47 451	2,37, 45 6	10,2 9,97 1	1,62,138			190
	- 											
	!											
•	•••	191		•••	**	.		• (, ,,,,	!**	•••
·		·								· ,		***
					***							•••
		••			•••	•••	***				 	
5,626	7,47,835	16,14,443	3 49,631	12,60,694	1,41,540	3,29,131	8,72,914	3,35,285	1;81,173	1,05,065	83,833	28,51
		ļ						,		-		
•	. . ,	•••	***				***	49,148	•••	88, 254		•••
		••		***				•••	•••			***
•	!			***		" "		ا		••		•••
•		. !	•••	•••	***	•••		***		•	•••	
IO,825	5, 1,097	78,26,269	2,90,334	6,19,632	64,507	 	1	20,09,585	1,91,557		444	~~
••	••	•	, ***	•••	•••		· •••		••	•	-0.	tes
		425	•••	•••	***							***
7,208	. ,	•••	•••	••	••	•••	 		***			
7		•••		***					•••	 	l	•••
		***	•••	•••	, ,	***			i	••		
	•••	***			*q*	,,,,		-	 }	·		
	5,21,097	78,20,259	2,99,322	6,19,632	64,507		•••	20,68,781	- 1,94,857	58.251	***	
08,116	.,,		ļ <u>!</u>			1	§	1.	L		I	t

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of the England for the year

HEADS OF EXPENDITURE. Brought forward to JJ.—Forest, Irrigation and other Capital Outlay not charged to Aevenue—contd. BE.II—Capital Outlay on Lighthereses and Lightship DF.—Currency Capital Outlay	30,24,87.990	Non-voted R 1,17,51,39,024 5,50,867	Voted. R 14,50,30,503 ≻8,72,812	Non-voted. R 2,99.73,626	Voted.	Non voted	Voted	Non-voted
to JJ.—Forest, Irrigation and other Capi al Outlay not charged to Revenue—contd. BE.II—Capi'al Outly on Lightheores and Lightship DF.—Caircucy Capital Outly	30,24,67,306	1,17,81,83,024	14,50,30,503		!	R	n	n
to JJ.—Forest, Irrigation and other Capi al Outlay not charged to Revenue—contd. BE.II—Capi'al Outly on Lightheores and Lightship DF.—Caircucy Capital Outly	30,24,87.900			2,93.7.1,626	11,23,33,08)		1	11
to JJ.—Forest, Irrigation and other Capi al Outlay not charged to Revenue—contd. BE.II—Capi'al Outly on Lightheores and Lightship DF.—Caircucy Capital Outly	ļ•	5,50,967	+8,72,812		,	5,35,00,264	9,77,08,307	1,01,58,941
BE.II-Capi'al Outling on Lightheores and Lightship			8	2,51,857	2,50,40,678	50,73,069	10,44,181	:,98,107
OF.—Correacy Capital Outley	12,831							
					.		.,	
7Initial Expenditure on New Capital at Delhi .	08,633							1
	• 64,00,220	4,72,019		,				
s —Capital Outlay on Hydro-Electric Scheme			9,01,559	•••				
9.—Bombay Derelopment Scheme		,		••	-2,65 201	≀8 10°		
0,-Civil Works			09,968	5,200	43 47,912	1,66,892	25,30,940	
OA —Other Provincial Works not charged to Revenue			/85	***	8,87,		, , , , , ,	
OB.—Paymonts of Commuted Value of Pensions .	27,88,815	10,19,808	—1,1 9,538	-8,571	0,02,825	., 61,7 03		
Тотас	81,81,57,784	20,4`,854	97,55,121	2,48 670	3,07,18,001	56 8D 355	4:15,123	?,55 607
DEBT HEADS,								
a trances Repayable	- 70,85 476					***		144
Coluage Accounts	9,49,000					,,		
Depreciation Fund -Rallways	11,76,18,314					"'		
Ralway Reserve Fund	2,08,21,706		•••	, ,,			.	
Loans and Advances by the Central Government .	15,01,56,936				,,,			
Permanent Dobt								
Defraciation Reserve Fund—Government Presses ,			i . •		,	87,.13		83,583
Depreciation Reserve Fund of Commercial Concerns	. ,		;					
Repayment of Advances from Provincial Loans Fund						7,71,00,928		0,78,863
Appropriation for Reduction or Avoidance of Debt-Stuk Fund.	ing .				***	12,288		
Loans and Advances by Provincial Governments .			60,75,457		49,09,277		18,81,560	5,109
Famine Rehef Fund	•,					76,90,111	10)02(000	47,212
Ciansfers from Famine Relief Fund (itepa)ment of Advances to General Balances)						2,00,0 C5		
(Hebs) ment of Advances to General Balances)			}			,,,,,,		••
Sinking Fund Investment Account								
grainnes	•	***	4.	•••		14,53,979	7,,,	•••
Roverne Resorve Fun		•••		,				6,28,018
Mix-lianeous	· · · · · · · · · · · · · · · · · · ·		***	•••	***	. ***	***	***
•	90 91 91 801			\++	10 40 40	8,06,714	***	
Total	29,71,81,601		60,75,457	- 101	49,08,277	8,68,70,297	13,81,580	14,43,591

enditure of the Central Government and of the Provincial Governments in India and in 1 31st March 1930—concld.

GOVERN'S	VENT OF	Gotern Pra	TPNT OF	Govenn: Bur		Govern Birad al	MENT OF D ORISE L.	CENTRAL	WENT OF PROTINCES SEBAR.		WENT OF	LEDERT. STATES
voted.	Non-voted	Vote1	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted	Non-voted.	Voted.	Non-voted.	Non-voted
n.	n.	R	æ.	R	Ħ	ii	Ħ	R	Ð	A	H	H
37,00,740	2,91,59,022	1,50,52,500	2,15 29,453	0,18,56,555	1,67,68,5	5,35,9\248	1.02,18,652	4,77,81,921	61.73,:48	2.60 : 8,450	20.01,610	.1 93,117
8,08,116	5, 1,007	78,24,253	2,09,822	€,19,6.2	£4,507	***		20,58,7.1	1,94,857	8>,274		,
			i ·						! }			
.			i		4•	••	••	•••	••	•		
	***	***					•••		•••	•		***
***	.		8,26,562	•••	***	***	***	.	.			
	''			***]		•••	"		***		
0.59.100		'	*54			~.		6,22,843	81,294	2,72,687	1	5,67,506
0,78,160	1 87,480	•••	•••	•••								
24,267 2,24,108	-10 700	6,10,203	3,48,035	15,29,404	 2,67,257	9,242	3,459	10,43,623	1,52,001	54,272	3,720	, ,,,,
,20,08	0,17,730	1,19,81,427	14,72,822	24,49,036	3,-1,764	-9,241	-2,459	87,24,506	3,78.753	4,15,213	-8,720	5,67,406
	•••			144		•••	***	•••			.,,	•••
		•				•••			***	••		194
					•••	***		**	•••	***		dha
		***							•••			***
						 •••			•••	4**	•••	***
	002,00	•••	1,21,500	•••	•••	•			•••	•••		••
		•••	80,811	70,788	***	! !	**	39,999		***	g==	me.
		•••	•••	1,27,000	***	-			•••		***	***
	1,48,85,652	•••	5,:7,567	•••	4,F0,981		45,869	•••	83,82,800	***	***	
	60,200	•••	1,30,607	•••	***				~ ··	***		M.
1,00,859		73,45,198		19,82,888	8,095	12,65,717	9,001	54,60,820	•	80,64,294		20,°w
***		***	4,43,860	•••		:	20,43,372	1,02,75,047	***		ade	***
•••				•••	••		1,69,603	***	4,67,860	•	144	
												1ge
***	25,41,213				***				111			~03
_					4		8,41,651					••
•••			15,00,000			.,.	***			pa-	,	•••
4			11,491									
71,03,859	1,75,47,405	78,45,9:8	2°,28,389	21,20,100	4,93,026	12,65,717	26,08,898	1,57,75,866	\$3,00,160	30,64,294		20,000
	4,78,41,283	18,92,29,680	2,58,25,149	10,44,05,997	1.75,68,808	5,48,51,723	1,28,39,068	6,72,82,888	1,78,82,260	2,95,37,993	88,97,020	57,80,708

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS

1929-30.

Sections A and AA.—Principal Revenue Heads and Direct Demands on Revenue.

				on Reve					
K evenu	e Es	s. 1.!	51,77,65,	749 . Expenditure	Charge			Rs. 14,7	
T. O A OTH			,,,,,,,,		(Not cha	rged t	o Revenue	Rs.	—86,815
				1			A MOUNT	OF EACH ACCO	DUNT
Majur H	le vo.		No. of	DETAIL OF ACCOUNTS.		Page.		MAJOR HEAT	TOTAL.
			Account.				Letail.	Revenue.	Expenditnes.
						-		R	P.
General .			. 13	Statement of Principal Sources of Revenue.	of Ordinary	88	•••	•••	• • •
,, .			. 13-A	Detailed Statement of Assignmen	ıts, etc	88	•••	•••	•••
Castoms .	•		14	Receipts		95		51,27,66,229	•••
,,			14-A	Expenditure		96			97,51,318
Taxes on Inco	me .		15	Receipts		. 99		17,06,34,796	•••
,,			1 15-A	Expenditure		100	•••		71,84,932
Salt 5		•	. 16	Receipts		103	***	6,70,46,354	•••
,,			. 16-A	Store Account		103	•••	•••	•••
			: . 16-B	Expenditure		104	•••	•••	1,26,36,326
" ·			. 17	Receipts		107	•••	3,04,09,788	•••
Opium .	•		17-A	Store Account		108	•••	•••	***
*		•	1 T D	Expenditure		109	•••		48,81,273
,, ,	•			Receipts		113	•••	33,47,10,026	•••
Land Revenue	, .		-	Expenditure		115		•••	4,26,49,140
"	•	1	. 18-A			110		20,41,23,285	•••
Excise .	•		. 19	Receipts		121	•••		2,19,18,891
,, ,	•		. 19-A	Expenditure			•••	14,12,41,479	
Stamps .	•		. 20	Receipts			•••	14,12,41,410	00.01.00#
,, .			. 20-A	Expenditure		,	***		\$0,81,3 95
Forest .			. 21	Receipts		129	•••	6,12,51,357	•••
,,	•		. 21-A	Expenditure		131	***		3,47,52,851
Registration			. 22	Receipts		134		1,87,02,910	***
"			. 22-A	Expenditure		. 135	•	•••	76,56,480
Scheduled Ta	xes .		. 22-B	Receipts		. 139	•••	40,55,461	•••
99			. 22-C	Expenditure		. 137	•••		\$9,200
Tr.butes			. 23	Receipts		. 140		72,23,464	•••
11.000-5	•	-			TOTAL			1,51,77,65,749	14,46,11,30
41.0			. 16-C	Capital Outlay charged to Rever	nue .	. 105			1,12,200
Salt .	•	•	21-B			. 132			£1,22,32
Forest	•	•	. ZI-D	93 35 19 13 31	TOTAL				32,04,53
				Capital Outlay not charged to F		. 126			22,76
Security Pri	inting	•	. 20-B			. 132			-1,09,57
Forest	•	•	. 21-H	}	y)	. 102	1	-	-8,81
			1		TOTAL	1		•••	

A. and A. -Principal Revenue Heads, etc.

Sections A and AA.—Principal Revenue Heads and Direct Deman Revenue.

Section A deals with the principal sources of Central and Prov revenues and the charges in respect of collection and administration the The revenue earned by the Commercial Departments of Railways, I tion, and Posts and Telegraphs is dealt with in separate sections as to those Departments. The arrangement of the heads in this section f the order of their relative importance as determined by their yield Central heads being shown first and the Provincial heads there Tributes from Indian States, though a source of Central revenue, are alast of all in view of their relative insignificance.

2. Section AA deals with the capital expenditure incurred in Repartments for improvement or development of revenue sources, so Salt. Forests, etc. It includes the capital major head "52-B-Capital editure on the Security Printing Press" opened in the accounts for 19 for the record of capital invested in the Security Printing Press established the manufacture of stamps in India.

Statement of principal sources of ordinary Revenue.

This statement brings out the net revenue for the whole of British India and Burma under the principal sources of ordinary revenue and exhibits the incidence upon each area of 1,000 square miles and each 1,000 of population.

- 2. It includes all the heads under "Principal Heads of Revenue", except "Opium" and "Tributes from Indian States" which are not taken into account as the receipts thereunder do not accrue from either direct or indirect taxation.
- 3. In this statement, Burma is treated separately, as it is a self-contained province and is out of India. In the case of other provinces, the Salt and the Customs figures are shown in lump for the whole of India, as the revenue brought to account under these heads in each province does not represent the collections from the people of that province only. Salt revenue is realised in the provinces in which salt is manufactured or into which it is first imported and Customs revenue is collected mainly in the seaport towns, but the taxes so levied are met by the consuming public in the whole of India.
- 4. The receipts shown under each head represent net collections after deduction of refunds. Assignments of Land Revenue, and Salt, Excise and other compensations paid for resumption of revenue rights by Government, as well as allowances to district and village officers for collection of land revenue which are really of the nature of refunds of revenue, are also deducted from the total receipts so as to deduce the net revenue under each head.

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1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	Статоты.	Такев оп Івдэте.	Salt	Land Berenne.	Excise	Stampe.	Forest.	Regretiation '	. S. reduled Taxes.	Toras.	Deduct 4.styn- merke Compensi- tions, etc	Net Reyande	Area,	Populati n.	Net Seen of the 1,000 See safe Miles.	Net Revenue per 1.000 of Pap la-
	#	#i	c#	æ	r pp	 ##	` ## 	, #	, e=	#	##	, #	eq. Miles.		a:	æ
ting Lectures Lectures Lectures Routier Pro-	7,60,67,724	1,79,04,560 1,30,29,567 1,88,828	34,41,955	5,32,97,008 6,14,081 10,55,913	1,28,29,522 33,21,820 6,75,693	69,57 077 13,04,719 1,77,323	2,03.65,097 22,35,124 29,300	6,40,718 84,366 6,·13	4,14,499	19.19.18 960 2,05,89,677 21,.13,370	3,791'3 71:53	19,19.18,960 2,02 1c.544 21,02,137	2,53,707 6,447 54,928	13.212,192 1,010,745 420,648	8,21,195 3×,765	14,526 4,597
Those control of the	:::	9,86,858 1,41,29,116 3,69,15,692 7,76, 18,94,597	:::	21,06,921 5,21,06,628 4,79,62,982	10,71,625	10,90,547 2,51,92,012 1,78,92,089	8,64.377 63,56.299 74.74.904		20,11,839	6',96,553 16,04,67,659 15,51,84,701	4 83 017 71,70 444 1,62,56,140	57.13,526 15,32 97,215 13,89,28,544	13,419	2,251,340 4,5,779 42,318,985,10.77,58 19,348,219,11,23,827	4,25,779 10.77,58 11.23,827	
rithed Provinces	: : :	63,93,815 63,93,815	: : :	5,24,74,242 6,85,33,500 2,57,75,663	2,26,24,989 1,30,35,111 1,15,07,095	1,80,64.667	61,75,638 31,57,771	51,6% 153 1 13,76,865 9,33,425	16,28,.23	16,39.70,712 11,62,29.183 5,92,75,341	2,32,665 3,49,162 1,07,799	16 37, 38, 77 11,55 81,021 5 91 67 519	76,843 1,06,295 99,843	46,695,734,21,30,813 45,375,787,10,10,10,89,89,89,89,89,89,89,89,89,89,89	11,30,813	8,50 9,50 4,50 4,50 4,50 4,50 5,50 5,50 5,50 5
Coorg	: : : :	48,06,198 33,50,362 18,81,557 24,484	::::	1,77,83,092 2,04,99,257 1,20,73,930 3,87,409	1,90,81,624 1,25,44,815 56,22,645 3,87,895	1,11,94,417 67,18,131 19,98,379 1,07,896	9,39,273 59,97,546 35,20,008 5,78,880	17,07,066 6,99,669 2,09,337 8,928	: : :	5,6 · 12,272 4,98,09,783 2,63,05,856 14,95,493	1,03.960 20,43,039 72,989	2,62,32,312	83,161 99,876 63,015	31,002,189 13,912,760 7,606,230	6,67,48 6,67,48 4,78,210	3,443 1,632 1,443 1,440
TOTAL	7,60,67,724	17,06,34,796		84,41,955 33,47,10,626 20,41,23,285 14,12,41,479	20,41,23,285	14,12,41,479	6,12,31.857		40,55,461 1	(2,72,38,631	2,72,38,631 98,19.60.962		247,003,293	8,97,342	3,975
tustones	43,66,98,505	::	6,42,04,399					::	::	6,42,14,399 43,66.9~,505	39,69,744	6,02,34,655	:	:	:	;
TOTAL REFERENS	62,27,66,229	17,06,34,796	6,76,46,354	17,06,34,796,6,76,46,354,33,47,10,626	20,41,23,285	14.12,41 479	6,12.51,357 1.37,02,916	1.37,02,916	40,55,461 1	1,51,01,32,497	3,27,45,277	1,47,73,87,220	1,094,300	247,003,293 13,50,075	13,50,075	5,981
Miles per 1,000 Square Miles per 1,000 of	4	1,55,931	418,119	3,05,867	1,86,533	1,29,070	65,973	12,5 2		:	:	13,50,075	:	:	<u> </u>	
pulation	8.9 <i>10</i> 2	808	273.8	1356-8	826.4	671.8	247.9	56.2	:	:		5,981		_		

(a) From the latest Statistreal Abstract for British Indu.
(b) Adjusted in India General books.

No. 13A.—DETAILED STATEMENT of ASSIGNMENTS, COMPENSATIONS, etc., included in Account No. 13.

	and Jestin, Tolat.		44	230 72,089 55,40,028	ରୀ
	Bhar Gentral and Browness and Borar.		# #	1,03,960	(b) 20,26,839
	Бигта (##		
	Punsb		æ	1,01,305	6,494
	United Provinces.		e#	3,48,162	•
	Benga.		#	2,32,665	:
	Вошъву.		C#4	29,02,014	1,33,54,126
	Madras.		A#	8,49,860	
	North-West Fronter Province.		##	4,74,374	8,643
	Baluchistan		#	71,233	:
_	India General,		#	3,67,236 (a)	11,897
		14.	Assignments and Compensations (Land Bevenue and Excise), eide Accounts Nos.	18-A and 19-A Allowances to District and Village Officers.	side Account No. 18-A.

I and 1-Customs.

REVENUE.

The Revenue under this head includes, in addition to Customs duties proper, certain excise duties levied on motor spirit and kerosene, the head 'Excise' being restricted in the Government accounts mainly to the duties levied on drugs and intoxicants produced in the country. On the other hand, the customs duty on salt is credited not to the head 'Customs' but to 'Salt', along with the excise duty thereon which that duty is intended to countervail. It may be mentioned that duty on the importation of foreign liquors is credited as 'Customs' revenue, while license duty for sale of foreign liquors is treated as 'Excise'.

With effect from the 28th February 1929, both the excise and import duties on motor spirit have been raised from four to six annas per gallon, the additional revenue being earmarked for credit to a Road Development Fund, from which grants will be made to Provincial Governments and others for expenditure on the development of roads (See Account No. 89-B.).

- 2. The great bulk of the Customs revenue is made up of:—
 - (a) Import Duties
 - (b) Export Duties,

the duties being credited under two distinct sub-heads in the accounts, 'Sea Customs' and 'Land Customs'. The latter class consists of duty levied on exports or imports by land between 'foreign territory' as defined in section 5 of the Indian Tariff Act, 1894, and British India, and forms but a comparatively small fraction of the total revenue.

3. The various articles on which duties were levied during 1929-30 are set forth in Account No. 14, together with the gross yield of each and the net yield after deducting the refunds and drawbacks. The normal rate of import duty levied during 1929-30 was 15 per cent. ad valorem, though certain articles were taxed at lower and others at special higher rates. For the complete schedule of tariff duties levied during 1929-30, see Schedules II and III to the Indian Tariff Act, 1894, as subsequently amended.

EXPENDITURE.

4. The charges incurred are almost wholly on account of establishments engaged in the collection of revenue. In Bombay, besides the Customs state proper, there is a combined Salt and Customs establishment, but its entire cost is now charged to 'Salt'.

No. 14.—ACCOUNT of Customs Revenue for the Year ended 31st March 1930.

							Gross Regurand	P				9		
			-				TOWN SWOOD	IF IE.						1
•	Irdia Gonesal.	Balnchis- I	NortiWest Frontier Province.	Madıns.	Bembay	Bengal.	United Provinces.	Punjab.	Burma	Enhar and Ottsba.	Crutral Frances and Berar.	Assam.	Total Gross Receipts earted over,	No. of Item.
SEA CUSTOMS.	r#	F#	F#1	æ	et	#	#	##	#	##	æ	a#	p#	
Imports.										-				
Special Dutics.														
: Manages:					19 90 900	0000			9				200	-
Liquors. Spirits and Liqueurs	::	::	::	27,61,847	97,86 212	662 9 209	: :	::	3,73,105 28,75,142	: :	: :	: ;	24,68,464	4 63 6
	:	:	:	2,46,879	6,48,976	4,30,534	::	:	1,33,530	: :	::	: :	14,60,519	ಣ 4
Erger, an sorte, excitaing confectionary Tolmeso	: :	::	::	50,14,17	53,58,587	98, 17,173	::	: :	16,78,044	: :	: :	: :	2,27,50,873	י כיו
Coal, Coke and Patent fuel	:	:	:	1,371	1,07,357	1,305	::	: :	9,184	: :	: :	: :	1,19,217	91
	:	:	:	72,588 85,59,477	1 07 44 946	4,54,152	i	:	13,384	:	:	:	7,18,30I	~ 00
and Military Stores, other th		:	:	10,000,00	0#7'**' 10'T	07,10,10	:	:	4,-2,630	:	:	;	Z,UG,94,100)
gun-powder and arms assessable to duty at 30				91.5.0	961 519	1 99 595			01404				80: 63 2	6
Meter ours and cycles	: :	: :	: :	14.78, 11	53,19,799	20 51,339	::	::	6,51,560	: :	::	::	95,01 (09	2
Artificial silk yarn and thread	:	:	:	2,25,443	4,54,289	29,709	:	:	32 322	:	:	:	7.41,763	13
Coften piece goods	: :	::	::	38,61,730	2,46,79,183	2,41,45,757	: :	: :	50,76,746	: :	: :	: :	5,83,63,436	123
Silk mixtures Postland Consut excluding white Portland Consut.	:	:	: :	917.636	5,75.642	53.2(0	:	:	93,895	:	:	:	7,42,653	4 13
	:	::	:	420	12,50,580	5,17,552	::	::	1,830	: :	::	: :	17.70,00.0	16
	:		:	38,562	1,09,203	1,43,893	:	:	57,737	:	:	i	3,40,395	7
Duty at 2½ per cent.					-			4						
(excluding Locomotive Engines and														ç
	::	::	::	1,869	11,275	10 974	::	::	602	::	::	::	24,750	e e
Duty at 10 per cent.														
Metals—Iron and Steel	:	:	:	4.90.ers	17,51,677	16,37,859	:	:	5,10,511	:	:		43 90,705	8
Railway Flant and Boling Stock Other articles	::	::	::	12,42,235	6,11,246	11,04,022	: :	: :	1,01,485	:	: :	:	20,59 888	29
Duty at 15 per cent.														
Articles of food and drink (excluding grain and pulse, other than flour, and sugar and vinegar)	:	:	:	25,10,682	75,79,209	76,60,304	:	:	29,50,715	:	:	:	1,77,00,400	23
www.materials and articles mainly unmanutactured, other than metallic ores				11.93.681	97.75.114	19 15 501			178 041				79.63.567	76
E 6						10060-60-	:	:	14000	:	:	:		i
ware, and implements and instruments other than musical	:		:	16 83.880	57.56.961	51.57.541			14.59.898				1.40.81.278) (S
	_	-	_	49 01.054	- CO - CO 7 C	10000000	:	:	00000	:	:	:	מסט דר יין	6

27 28	88	-1 68 -1 68	}	83	# 25 67	9	. SS		30	344		£ 4	45	46	47	4 9	3.5 2.5	7	4 6	32	40 00	26	67 68	65	8	Z ?	38	79	
1,59,18,403	4,26,33,072	79,00,390		39.28,966	1,07,43,422	29,40,581	029'96		14.766	1,65,817	1,76,000	4,94,486	40,72,81,494	35,49,262	1,98,84,813	2,67,39,475	339	6,22,21,375	12,15,027	17 07 17.896	1,37,650	1.1229.543	1,18,759	1.14.0.478	2,81,12,715	95,70,287	6,00.206	52,03,87,3.5	
::	::	: :	•	: :	::	:	: :			:::	:	: .	:	:	:	: :	::		:		::				29,65,248	0,99,930	::	36,05,178	,
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3,76,104	46,31,384	9,23,022		5,73,728	6 50,999	2,07.713 5.43.975	23,067	-	44.594	7,107	3,352	1,03,447	3,44,75,733	1,06,378	87	1,03,99,983	:	1,05,06,959	1,927.07	3 51.05.499	13,744	13,714	::	13.44	2,29,47.538	17.9, 78	1 98,536	7,67,58,146	
::	: :	:		`:	: :	:	::		;	:::	:	: :		:	:	::	:	:			::	:	::	:	21,98,157	3,53,766	8.9.4	125,90,83/	£3.
; ;	: :	: : :		:	: :	:	::			:::	: :	: :	:	:	:	: :	: :		:		: :		: :		:	:	: :	;	eneral bool
41,35,993	1,42,32,328	4.10,012		18,13,508	50,48,076	6,32,327			8.379	6,106	23,152	2,03,416	13,71,6 1,253	20.55,338	1,99,84,714	2,46,89,121 6 68,209	:	4,93,27,432	8,12,048	18,71,03,633	::		::		:	51 304	48,103	18,71,73,030	Adjusted in India General books.
91 83.286 18,54,728	1 91.59,485	64 09 218 56.24.01		34.45.305	35, -1,065	15,45,46	:		2.75.410	1,54,800	1,41,708	31,34,429	18,67,96,075	12,44,775	663	18,678	3330	17,24,100	3,78,017	In.: H,9%,193	991	1,0.74,599	30,885	1,01,12,641	:	266.7	1,80,908	10,01,05,964	(a) Adju
4.58,906 5,96,955	56 29 877 7 81,756	1.28,143		4.41,627	5.6't0'6	1,07,152	3,603		888	2,411	80.38	2,68,062	4,5846433	1,12,771	ໝ	1,000		6,12,40.	101,246	4,96,10 101	1,36,659	11,41 5,00	15,991	12 75,081	:	066.68	61.742	5,00,73,824	,
: ;	, : :			:	: :	:	::			:::	::	:	:	i	:	:	: :			:	::		::		:	1 793	442	1,575	
::	: :	: : :		:	::	:	: :			:::	::	: ·	:	:	:	::	:	<u> </u>	:		::		::		:	9.039	32	3,965	
::	: :	: : :		:	: :	:	: :			:::	: :	::	:	:	:	::	:	.			::	:		33	:	:	: :	32	
tules) tules (d) Preminatio rubber tyres and tubes		Duty at 30 per cent. Silk piece goods and other manufactures of silk Orbor articles		Of British manufacture	Not liable to additional duties	Faper and Stationary	Match Splints and Veneers including Imports	by State Barlucys). Articles liable to Protective duties— Lon and Steel—	Liable to additional duties— Of British manufacture	Not of British manufacture Not liable to additional duties	Paper and Stationery	Kallway Flant and Kolling Stock (Mon-protective) Others	Total Imports .	Hides and skins, raw	Jate	B (b) Manufactured	Government Stores	Total Exports .	Miscellaneous .		Import Duty: On Cotton gard, Other grods	TOTAL IMPORT DUTY	Export Duty Miscellaneous		When Anim and Commercial Spirit	Warehouse and	Miscellaneous .		

No. 14.—AOCOUNT of Customs Revenue for the Year ended 31st March 1930-contd.

							REFU	REPUADS AND DRAWBACES.	FBACES.						
	Total Gross Recentis brought forward.	India Gonoral, Beluchistan.		North-West Frontice Province.	Madras.	Bombay.	Bengal	United Provinces.	Punjab.	Burma.	Bihar and Orfssa.	Central Provinces and Benar.	Авевт.	Total Refunds and Drawbacks Carried over.	No. of Itom.
FOR SEA CUSTOMS.	ti	r#	#	#	æ	æ	A#	p#	f#A	I ##	#	r#	##	r#	
[mports.															
Special Duties.					.										
(a) Ale, Beer, Porter, Cider and other					91	910									,
	e)	::	::	::	15,435	9,018 1,98,405	32,958 64,638	: :	: :	332 17.278	: :	: :	: :	42,420 2,95,748	- 63
(c) Wines	14,60,519	:	;	:	1,887	27,423	14,314	:	:	1,143	: :	:	:	44,767	ണ -
Sugar, all sorts excluding confectionery	126,69,69,8	:	:	:	6,958 4.185	97.478	17,546	:	:	2,926	:	:	:	3,01,675	4 rc
Coal, Coke and Patent fuel	1,19,217	: :	: :	: :	00	19,071	00061	: :	::	252	: :	: :	: :	19,331	9
Tin, block	7,13,361	:	:	:	7 9	5,143	768	:	:	:	:	:		6,060	~ 0
Mineral oils Arms Ammunition and Military Stores, other	Z,US,94,166	:	:	:	2001TT	417,00,1	7,160	:	:	2,445	:	:	:	101,040,101	0
ther gunpowder and arms assessable															(
to duty at 30 per cent. ad valorem	5,83,598	:	:	:	1,604	84,684 9 61 9 9	2,732	:	:	808	:	:	:	30,916	တဋ
. Moder care and cycles .	7.4.1.763	:	:	:	105	10.201	188	:	:	22,527	:	:	:	3,40,700	⊋ =
Coffor vary and thread	45,15,655	: :	: :	::	9,00	27,711	9 69	: :	: :	7.250	:	: ;	: :	44,888	121
Cotton piece goods	5,83,63,436	:	:	:	49,402	7,83,746	29,327	: :	:	56,058	: :	: :	: :	9,18,563	83
Bilk mixtures	7,32,653	:	:	:	N	055.€ €	769	:	:	929	:	:	:	5,470	8 7
		:	;	:	1061	1,563	3,092	:	:	150	:	:	:	5,866	15
Silver Bullion Other arricles	3,49,395	::	::	::	471	812	. 314	::	::	1,728	: :	: :	::	3,355	14
											!				
Machinery (excluding Locomotive Engines							_								
and Penders) Other articles	24,720	::	::	::	স ব্য	3,173		::	::		: :	::	::	8,227	2 63
Duty at 10 per cent.	10100					000									
Metals—Lron and Steel Railway Plant and Rolling Stock	20,59,888	::	::	::	4,542 364	20,602 12,849	3,237	::	: :	4,043	: ;	: :	: :	56,556	និដ
Other articles	41,389	:	:	:	:	471	203 203	;	:	81	: :	::	:	1,055	S
Duty at 15 per cent. Articles of Food and Drink (excluding grain															
and pulse, other than flour, sugar and vinegar)	1,77,00,400	:	:	:	6,834	4,32,213	81,589	:	:	11,879	:	:	i	4,82,495	23
Kaw materials and articles mainly unmand-	73,63,567	:	:	:	30,507	98,107	19,704	:	:	13,414		:	:	1,61,762	77
Articles wholly or mainly manufactured:—				-										~-	-
8·2	1,40,81,278	:	i	:	86,930	1,57,591	65,777			18.098				2,78,396	20
(b) Metals, other than iron and steel	75,01,099	:	i	:	808'9	41,836	3,483	:		615	:	:	:	51,742	98
	-		-	-	-	-	-	-	-	_	-	-	•	-	=

\$ 08 8	31 32	88 88 88 88	8944	44 4	46	44 49 50	61	63	255	57 58 69	62 63 64 64
84,087	1,50,345	54,835 49,067 20,565 69,567 2,12,854	2,468 9,680 1,410 929	332 87,253 61,16,192	13,865	1,62,091 94,164 3,56,803	6,27,823	40,431	228 6,67,880 5,08,117	2,103 2,103 5,70,336	2,19,369 21,5n3 4,571 76,01,156
::	::	11111:	1111	: : :	:	::::	=	: :			: : : : :
::	::	111111	!!!!	: :	:	!!!!				: :	::::
::	: :	::::::	1111	: :	:	::::			:	: :	::::
53,458 5,950	1,161	6,959 4,656 8,562 30,504 29,072	1:11	6,755	20	3,29,333	3,29,363	8,807	: : :	: :	10,134 10 1,627 6,85,423
::	::	::::::	1111	::	:	::::			1 1		2,09,235 21,663 2,30,788
::	::	:::::	::::	:	:	::::				: :	:::::
1,27,032	456	30,935 6 3,298 1,356 21,768	::::	6.36,183	3,095	1,62,991 93,150 13,525	2,/3,64I	25,303 9,35,007	: : :	: : :	 (a)5,35,007
4,71,495 66,515	1,48,210	8,416 21,112 19,691 26,644 1,61,153	2,466 2,411 5,303 922	832 60,517 46,73,184	7,315	7,318	15,153	10,866	128 5,66,933 5,67,061	112 86 5,67,259	3D 273 1,172 186 52,07,804 (a)9,
1,46,226	515 21,156	8,626 23,283 3,014 11,031 87	2,08 20 20	11,981	2,535	6,627	9,656	455 4,76,395	100 956 1,056	2,017 3,077	2,273 4,82,185
::	: :	[[]]	::::	: :	:	::::			:::	:	::::::
::	: :	::::: :	[] []	: :		::::		: :	:::		
::	::	111111	111	: :	: :	::::	:		: .	. :	1:.:
4,38,38,072 63,54,728	79,00,390	39,28,966 60,60,711 1,07,43,422 29,40,581 18,07,576 18,07,670	3,24,271 1,63,317 1,63,895 1,70,900	4,94,486	35,40,169	1,08,84,813 2,67,39,176 1,20,17,480	0.29,91,875	12,15,027	1,37,650 1,10,92,193	62.876 1,18,769	الما
(c) All other arraises which is manufactured	Daty at 30 per cent. Silk piece goods and other manufactures of silk Other articles Protective Special Duties.	Iron and Steel— Liable to additional duties— Of British Manufacture Not of British Manufacture Not liable to additional duties Paper and Stationery Matches Matches	Duty on Government Stores (including Imports by State Railways). Articles liable to Protective Duties— Iron and Steel— Liable to additional duties— Of British Manufacture Not of British Manufacture Not fishle to additional duties	Paper and Stationery Balling Stock (Non-probeotrive) tive) Others	Local imports.	Jugos mod kaines, ien. Jugos Raw. (b) Manufactured Ries	Gorginaens Stoits: Total Exports .	Miscellaneous	LAND CUSTOMS. I Import Duty: On Cotion goods of the goods	Export D Miscellan	TOTAL LAND CUSTONS PERcise Duty on Motor Spirit Recise Duty on Kerosene Warshouse and Wharf Rents Miscellaneous Grand Total

No. 14.—ACCOUNT of Customs Revenue for the Year ended 31st March 1930—concid.

								n	NRT RECEIPTS.						,	
	Total Gross Receipts brought forward.	Total Befunds and Draw- backs brought forward.	India General.	Balu-	North-West Frontier Province.	Madras.	Bembay.	Bengal.	United Provinces.	Punsb.	Borma.	Bhar and Orista.	Control Pro- vinces and Borar.	Авяза	Total Net Receipts.	medi io oli
SEA CUSTOMS, Imports. Special Duties.	CE,	QE	ян	RE	R#A	43	q ₁	R#	CE)	#	E#	43	#4	43	82	ì
Things Ale Beer, Porter, Cider and other Carnended Liquors	24,68,4 i4	42,420	:	:	•	2,55,649	12,11,281	6,76,341 80.21.961	:	: :	3,72,773	:	: :	: :	24,16,044	H 30
(c) Wines sorts excluding confectionery	14,60,519	41,767	i : :	::	::	2,14,092 85,08,208	6,21,553	4,16,520 3, 6,31,468	. : :	::	1,32,587	:::	::	::	14,15,752 8,61,68,296	w 4. ≀
Cose and Patent fuel	2,27,89,×73	1,20,583	::	::	::	1,363	52.93,149 : 8,286	97,59,878	::	::	10,74,378 8,939	::	::	::	2,26,69,235 97,8,69 7,07	က ဗော ဧ
lin, Block Mineral oil	7,13,361 2,08,94,163	1,40,101	::	::	::	35,47,995	1,06,21,035	4,53,258 61,64,648	::	. :	4,20,590	::	::	: :	2,07,54,065	× ∞
trms, Ammunition and Military Stores, other than gunpowder and arms agreesable to dury at 30 per cent.																
ad valorem. Univer cars and cycles	5,83,598 05 01,009	39,916	: :	: :	::	32,936	3,28,829	1,2.,103	::	::	57,914 6,29,033	::	::	; ;	5,43,632 91,55,254	۰ و
Artificial silk yain and throad Sotton rarn and thread	7,41,763	11,574	:	:	: :	2,24,338	4,44,005	19,69,100	: :	: :	32,323	: :	::	::	7,30,189	12
Joffen piece goods	6,83,63,436	9,18,563	: :	: :	: :	38,12,448	2,38,9,437	2,41,1,,430	:	:	56,20,658	:	:	:	5,74,44,573	133
Fortherd cement, excluding White	7,32,653	5,866	::	::	::	3,16,175	79,931	9,46,553	::	::	4,03,234	::	::	::	10,15,953	15
Edebata cemone. Miver Bullion	17,70,000	92 8,355	: :	::	::	528 38,001	12,50,689	5.17,552 1,48,549	::	::	1.339	::	::	::	17,69,908	16
Machinery (excluding Locomotive Engines and Tenders)		e 190	÷	:	:	;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;		9.00	:	:	: 733	:	:	:	21.493	18
Duty at 10 per cent.	111111111111111111111111111111111111111	1	:	:	:	30.4	- Co.	00000	:	:		:	:	:		1
Metals—Iron and Steel Railway Plant and Rolling Stock Wher articles	43,90,705 20,59,888 41,339	56,528 17,973 1,055	:::	:::	::::	4,85,759 9,41,571 12,457	17,20,095 5,98,397 3,078	16,15,827 11,01,685 2,358	:::	:::	5,06,468 99,962 21,841	:::	:::	:::	43,34,149 20,41,915 41,334	នដន
les of food and (in and pulse, o	1,77,00,400	4 89.495	:	:	:	SF2,60,52	71,46,996	46,28,825	;	:	29,38,836	:	:	:	1,72,17,905	69
sw materials and articles mainly unmanufactured, other than metallic orres	73,63,567	1,61,742	;	:	:	11,63,174	36,77,337	18,95,797	:	:	4,65,197	:	:	:	72,61,805	54
trices wholly or mainly manufac- trued:																
(b) Metals other than iron and etech (b) Metals other than iron and etech (c) Metals other than iron and etech (d) Metals other than iron and etech (e) Metals other than iron and etech (f) Metals other than iron and e	1.40,81,278 75,01,099	2,78,398	: :	::	: :	16 46,950 13,64,169	55.99,370 34,43,551	50,91,764 23,17,418	;;	::	14,64,798	::	::	::	1,38,02,882	26 26

Miscellaneous	4,36,93,072	7,98 241 84,057	::	::	: i	64.93,n51 7,70,198	1,86.57,990	1,41,05,294	: ::	: ::	45,77,896	: ::	1 1:	: ::	4,28,34,831	_ 9.8
Duty at 30 per cent. Silk piece goods and other manufactures of silk Other articles	79,00,391	1,50,355	::	::	::	1,27,628	62,61,003	4.39,556	::	::	9,21,858	::	::	::	77.50,045	55
Protective Special Duties. Linkble to additional duties— Not Of British manufacture Not liable to additional duties— Not liable to additional duties. Raper and Stationery Matches. Matches.	39,28,96; 66,50,741 1,07,43; 122 29,10,58; 13,67,576 28,670	51,835 49 057 20,655 69,557 2,12,554	1:::::	::::::	::::::	4,34,102 14,35,184 5,01,368 5,1581 1,00,781 3,6-3	10,90,687 84,24,198 85,14,874 16,19,500 4,20,520 15,19,530	17,82,673 12,93,747 56,14,778 6,31,971 1,12,356	!!!!!!	:::::	5,67,769 4.45,660 6,625,737 1,77,209 5,14,303 23,087	11111	11111	11111	38,74,131 6,01,684 1,07,13,857 28,71,0.4 11,54,722	25 45 5 45 55 55 55 55 55 55 55 55 55 55
Luty on Covernment Score (interna- dag Imports by State Hailungs). Articles liable to Receive Duties— Liable to additional daties— Of British manufacture. Not of British manufacture. Not Jinhe to additional duties. Sper and Stationery. Railway Plant and Rolling Stock.	3,24,271 1,63,317 1,65,895 1,76,000	2.168 2.1680 5.310 9.22	::::	1::1	::::	886 1,942 37 8,398	2,72,014 1,52,689 1,15,681 1,40,876	8.379 6,108 5,7,810 23,452	::::	1:11	44,694 7,107 8,952	::::	; ; ; ;	::::	5.2). cm 1,00,637 1,60,645 1,76.978	39 45 11 12
Imports	4,94,486 45,47,875 40,72,81,494	332 87,253 61,14,102		: : :	: .	2,54,081 4,83,80,140	2,40,739 30,68 912 18,21,12,891	9,03,115 9,19,937 13,66,27,120	: :	: .	1,87,(92	: : :	: : :		4,04,154 44,60.622 40,11,65,302	43 45
	35,49,262		:	:	:	1,10,236	12,37,400	20,81,343	:	:	1,06,358	:	:	:	35,35,897	4.0
(b) Manufactured	1,98,84,813 9,67,31,476 1,20,47,484 339	1,62,091 94,164 9,56,803	::::	::::	::::	5 6,41,910	22 48,158 4,22,968 330	1,07,21,773 2,65,93,971 6,54,684	::::	!!!!	25 586 1,07,70,650	471	::::	::::	1.07,21,822 2,6.5,45,311 1,16,00,688	20 20 20 20
Miscellaneous	6,22,21,375	40,431				0,52,747	3,67,151	4.90,53,771		::	1,18,77,611;	471			6,16,93,552	10 23
TOTAL SEA CUSTOMS.	47,07.17,800	67,84,446	:	:		4,01,33,706	18,41,98,050	18,61,68,536		:	4,44,91,748	471			46,:19,38,450	82
PORT LUTY: On Cotton goods Tother goods Total Import Dury	1,87,650 1,10,92,193 1,12,24,843	228 5,67,880 5,68,117	: : !	::::	::	1,36,559	863 95,06,675 95,07,538	: :' :		: : :	13,744	: :		:	1,87,422	455 55
Miscellanems	05,876 0,7,81,1 0,7,81,1	2,103	300	::	::	15.987	36,778	::		1		::	::	: :	59,740 1.14,856	67 68
	2,81,12,715 96,70,237 (4,853 5,00,206	2,19,869 21,643 471 4,971		8,933	1,093	33,479	4,195	51,894		19,88,022 3,62,213 9,914	2,29,37,404 84,50,531 1,288 1,97,009	1,772	:, : : : :	6,99,930	1,08,31,14; 2,78,98,346 95,48,674 64,382	2 8 7 2 2
•	52,03,67,385	76,01,158	33	3,965	1,675	6,04,91,639	19,39,28,300	(a) 18,42,37,933	:	23,00,049	7,00,07,724	F88'6	:	178	61,27,66,320	75
					5	(a) Adineted in	chod in India Ganami	Lanks						~		1

(a) Adjusted in India General books.

No. 14A.—ACCOUNT of CHARGES connected with the Collection of the Cusi Revenue for the Year ended 31st March 1930.

Charges in India Charges Amount Charges Amount Charges Amount Charges Amount Charges Amount Charges Amount Charges Amount Charges Amount Charges Amount Charges Amount Charges Amount Charges Amount Charges		1		North-	tor the	1	EBAY.		NGAL.		1]
Charges in India Charges ; at the major Ports Bombard Cal- untia, Chitta- general Call Call Call Call Call Call Call C		India General.		. Frontie	Madras.	Bombay	1		Chitta-	Punjab.	Burma.	and	
Charges at the Madras Major Ports of Madras Ports of Major P	Charges in India		-	 		-	D	 B					-
Pay of Establishment	Major Ports of Madras Bombay, Cal- cutta, Chitta gong, Rangoon and Karachi.												
Allowances, Angovares, etc., including over- tallowances, angovares and holiday supplies and Services	•	1		l	1	i	1						
Supplies and Services	Allowances, Honoraria etc., including over- time and holiday									•••			4
Contingencies Grants-in-aid Contributions, Donations, and Donations, Donations, Donations, Donations, Contributions, Donations, Contributions, Donations, Contributions, Donations, Contributions, Donations, Contributions, Donations, Contributions, Decorrences, Department, Department, Depar		1	•••	}]		1 1]
Ect. Ect. Ect. Ect. Ect. Ect. Ect. Ect.	Contingencies							1			1 1	ļ	
Governments, 10- partnems, 10- partnems, 10- partnems, 10- partness, 10-	etc. Establishment charges	•••			3,000	24,700	5, 520	41,800	700	•••	28,700		
ies, etc	Governments, De- partments, etc Deduct —			•••	12,218		•••			•••	•••		
TOTAL CHARGES AT OTHER PORTS (vale ditails at page 97) Cost of collection of Customs duly on articles of Inward Processin Etters and parcels	ies, etc	•••			1,518	63,307	4,529		<u></u>	•••	•••		
OFFIRE PORTS (**ulc* details at page 97) Cost of collection of Customs duty on articles of Inward Foreign letters and parcels			.		4,78,801	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		<u> </u>			9,89,623		7
Assignments and Compensations	of the Ports (rule details at page 97) Cost of collection of Customs duty on articles of Inward Foreign letters and		} 		2,73,090	,,		4			1,52,409	21,895	
Land Customs Charges . 9,049 12,819 13,737 3,04,188	Assignments and Com-	1,26,596						***		•••			
Secretary of State, 1,35,645 12,819 14,037 24,99,329 27,32,618 30,31,625 22,696 11,42,032 21,895 Secretary of State, High Commissioner, Total, Leave Salaries and Deputation Pay	- 1		1 1				,159						1
Charges in England— Leave Salaries and Deputation Pay	Total Charges in India	1,35,645	12,819	14,037	24,99,829	27,32,	618	(a) 30,31,	625	22,696	11,42,032	21,895	9
Leave Salaries and Deputation Pay			<u> </u>					s		High missi	Com- oner.	Total,	T
Leave Salaries and Deputation Pay	Tharges in Engla	nd						-	£		e	£	-
Stores for India			Pay		. ,				•••		5,122	5,122	
Contribution to the International Customs Tariffs Bureau	Sterling Overseas Pa	му.		•				•	***		4,680	4,680	1
TOTAL & 217 10,091 10,808	Stores for India .		•		•				•••		289	289	1
	Contribution to the I	nternation	al Custo	ms Tarif	fs Bareoo	• •	, ,	•	217	••		217	
Total converted into Rs. at £1 = Rs. 181							TOTAL	£	217	1	0,091	10,808	
							•	Total con	verted int	o Rs. at	£1 = Rs.	131 .	-
Exchange on ditto .		,								Exc	hange on d	litto .	_

No. 14A.—ACCOUNT of CHARGES connected with the Collection of the Customs REVENUE for the Year ended 31st MARCH 1930—concld.

DETAILS	of	Customs	CHARGES	at	OTHER	than	the	Major Por	te
---------	----	---------	---------	----	-------	------	-----	-----------	----

-												Pay of Officers.	Pay of Establishment.	Allowances, Supplies and Services, Contingencies, etc.	TOTAL.
				Ma	dras							R	R	R	R
(utports									•			- 36,243	1,62,819	74,023	2,73,09
				1	· นา -,, a										
Akyab		•	•	•	•	•	•		•	•		2,260	28,763	10,082	41,103
Bassein				•	•		•					2,400	9,421	9,487	21,308
Bhamo .	•	•	•	•	•		•				•		2,880	4,023	4,903
Kyauk-Phyu	•	4	•	•					ŧ		٠		1,352	635	2,017
Mergui.	•	•	•		•		•		•	•	•		15,650	6,614	22,264
Moulmein		•	•				,	•	•	•		2,484	29,516	14,329	46,329
Sandouay		•	•					•	•		-	•••	612	178	790
Tavoy .	•	•	•	•			•	٠		•			8,428	5,265	13,498
									Тә	taï		7,144	Du ora		
													96,652	48,613	1.52,409
			B 1	h iy ar	rd Or	issa								-	
Balasore	•	•	٠	•	•			•	•	•	-	12,000	3,873	3,320	19,195
Puri	í	•	•					•	•	•	•		2,448	252	2,700
									Tota	d	-	12,000	6,823	3,572	21,805
				Tota	al Ce	ARGE	· AT (TPER	Port	8		5*,892	2,65,794	1,26,208	4,17,391

II and 2-Taxes on Income.

REVENUE.

The taxes on income are of two kinds:--

Income Tax.
 Super Tax.

During 1929-30 Income Tax was charged on a graduated scale of 5 to 18 pies in the rupee, the latter rate being payable on total annual incomes of Rs. 40,000 or upwards. In the case of companies, registered firms and interest on securities, the tax was levied at the maximum rate. Annual incomes of less than Rs. 2,000 are not liable to the tax, except in the case of companies, registered firms and interest on securities, which are taxed whatever the annual total income may be, but refunds are admissible under section 48 of the Indian Income Tax Act to shareholders of companies, partners of registered firms and holders of securities, the refund being fixed with reference to the rate at which they are personally liable.

- 2. Super Tax is payable in addition to Income Tax and is levied on a graduated and ascending scale on so much of the income as is in excess of Rs. 50,000 per annum. The rates of tax levied during 1929-30 varied from one anna to six annas in the rupee. In the case of a Hindu undivided family, the Super Tax is, however, levied on so much of the income as is in excess of Rs. 75,000, while in the case of companies it is levied at a flat rate of one anna. For complete schedules of the rates of Income Tax and Super Tax in force during 1929-30, see Schedule II to the Indian Finance Act of 1929.
- 3 The Excess Profits Duty Act, 1919, was in force for one year only, riz, 1919-20. The transactions exhibited under this head in the accounts for 1929-30 represent collections of arrears of revenue

Share of Provincial Governments.

4. Under Rule 15 of the Devolution Rules as it stands at present, whenever the assessed income of any year of any province exceeds the assessed income of 1920-21, the Local Government of that province is credited with an amount calculated at three pies in each rapec of the amount of such excess. The entire revenue of the Central Covernment appears under this head, the share allocated to Provincial Governments being credited to the corresponding head in the Provincial Section of the accounts

EXPENDITURE

5. The charges shown under this head relate chiefly to the establishments employed on the collection and assessment of the taxes. In certain districts of two Provinces this work is performed by the ordinary District Establishments. Local Governments are paid 10 per cent of net collections of income-tax, excluding tax on Government salaries and interest on Government securities, in areas or districts where the assessment and collection are done by their revenue staff, after deducting the cost of special Income Tax staff if any, in the areas, the latter being, since 1922-23, a charge on the Central Government

No. 15,-ACCOUNT of Taxes on Income for the Year ended 31st March 1930.

		India General. Baluchutan.	Baluchustan,	North-West Frontzer Province.	Madras	Bombay.	Bengal.	United Provinces.	Punjab.	Barma,	Fifun and Orinea.	Central Provinces and Bergr.	Аѕват.	Coorg.	Toras.
	Income Tax:	B.	E E	群	qe,	#	#3	F	£F.	æ	Œ.	RH,	F 23	## H	TP.
	Ordinary Collections .	15,89,456	1,10,691	8,10,158	1,25,65,468	2,77,40,003	3,84,77,570	60,12,602	50,23,918	1,62,06,428	41,45,797	32,67,371	17,07,147	16 672	11,76,69,276
	Deduction by Government from salaries and pensions (a)	81,44,475	55,087	1,66,731	16,31,116	12,06,177	12,02,696	9,97,087	9,13,400	11,12,161	5,70,632	1,14,524	2,88,177	7.786	1.60,88,049
•	Deduction from interest on Government securities	32,15,673	4,404	6,149	2,71,214	27,12,651	76,785	4,45,012	3,01,930	C7,726	74,873	41,922	5,685	317	72,08,341
		1,29,42,604	1,70,182	9, 2,033	1, 8,70,798	3,16,58,831	3,97,57.051	74,64,711	62,39,248	1,78,84,815	47,74,502	37.03.817	19,46,00	24,775	14.09,60.666
	Deduct-Refunds	2,95,814	6,903	111 28	17,51,201	38,66,268	35,96,415	\$#6'9 7 '	4,23,105	59,92,593	026,936	5 38,855	3,65,759	656	1,51,63,038
*	TOTAL INCOME TAX	1,26,46,790	1,63,979	8,94,592	1,31,16 597 2,77,9	2,77,92,768	3,61,60,696	71,08,358	58,16,143	1,33 (1,402	9.178.54	32,14,0 '9	15,80,657	881,429	12,52,97,628
7	Deduct-Amount payable to Pro-		:	:	260'96'2	•	:	050,17	3,59,905	17,40,751	0.26.6F1	2.7 1,000	5.52.796	-	25,70,975
	NET ENCOME TAX-CENTRAL	1,26,46,790	1,63,979	8,94,592	1,13,89,970	2,77,92,768	3.61.60.636	70,37,338	51,56,238	1,22,53,141	30.45,106	95.40F.02	10,37,801	24,483	12,17,23, 53
	Super-Tax	4,01,163	24,818	1,21,731	21,64,939	05,93,805	2,67,94 130	19,33,346	5,87,781	10,61,155	12,48,461	2,81,917	3,01,028		4,81,56,000
	Deduct-Rofunds	27.113	:	159'67	Lind, n. 1.3	1,10,877	0,35,613	97.871	564'F7	1,52,178	0.2002.3	1,57,267	:61		98,65,159
	TOTAL SUPER TAX	8,78,750	848,42	91,707	20,10,100	856,81,10	2,56,58,617	10,21,620	5,73,080	45,07678	102,777	059,54,1	3,00,836		4,52,91,720
A.	Excess Profits Duty .	;	:	:	:	:	1,200	•					•	:	1,200
and	Miscellaneous	4,430	1	5.89	2,113	107.4	4,174	1526	3 F	r,1197	1.031	2,750	T.J		39,660
AA,-	TOTAL REFERUE IN INDIA PROM TAXES ON INCOME.	1,80,24,979	1,88,828	9,80 888	1,41,29,116	3,69,16,692	(b) 6,18,21,527	201,98,00	63,93,815	1,79,04,360	19,06,198	23,50,262	18,81,557	137,12	- 17,06,30,205
Principa					A AND THE PARTY OF			Refu	Receipts 111 High Comment and under section	Receipts in England. High Cumushinter. Relund unden section 18 to re-idents in the United Kingdom.	i. ents m the Ur	mted Kıngdı	1111	. T.3	E. J. Communication of the Com
l Revenue	•								Ditto	'ILVI	reneverted into Ils. at £1= Ils. 13 ¹ Total Bachinggo on ditto Total Revenue from Taxes on Income	: Ils. 13 ³ diffo il Taxes on	Total	If:	057.4 98 88 18.08.34.796
Bead												OP	Central Provincial		16,70,60,821
is, etc.					(a) Incirios ecuecátous in " " " " " " " " " " " " " " " " " "	(a) lacindes collectious in Posts and " " " " (b) Adjasted in India General books.	Pokis and Telecraphs Department Italiway Multary ergi books.	rtment	13.00,013 23.00,57.7 1-3.17,710 69.15,027				Add Lifeligie de Caracteria de La Caract		

No. 15A.—ACCOUNT of CHARGES for COLLECTION of TAXES on INCOME for the Year ended 31st March 1930.

1 detects 1 de 1 de 1 de 1 de 1 de 1 de 1 de 1 d	India Goneral.	Baluchistan	Norid-West Frontier Province.	Madras	Bembay.	Bengol.	United Provinces.	Punjab.	Dyrma.	Bihai and Orissa.	Central Provinces and Berar	A stem.	Cong.	Total.
	E	##	IR	e#	FR	FR	FRA	RR	r#A	RA	FEA.	ER3	#	#
Charges in India. Pay of Officers	31,311	7,742	32,641	3,64,242	4,41,501	4,82,965	4,02,246	3,06,904	3,21,295	1,76 614	1,76,651	41.991	:	27,86,193
Pay of Betablishment	44,875	7,470	23,760	3,17,947	8,88,047	4,57,107	2,00,944	2,17,571	3,44,284	1 13,191	1,28,078	87,041	701	27,81,016
Allowances, Honoraris, etc.	5,931	2,443	8,955	63.713	1,63,774	68,387	52,827	SJ 106	1,05,361	27 208	33,244	10,604	14	3,56,865
Supplies and Services and Contingencies	880'6	1,842	7,533	1,02,837	2,02,790	383,996	80,859	1,06,009	86,601	54,400	40,677	18,864	180	7,95,680
Grante-in-aid, Contributions, etc.		: :	:	:	:		009	i	900	900	:	:	:	1,806
Berablishment charges payable to other Governments, etc.	:	:	:		:	:	641	:	24,684	:	:	4,428	1,000	30,753
Works	:	:	:	:	:	:	1,571	:	:	2,139	:	:	:	3,710
Deduct—Amount transferred to Opium Department on seconds of share of pay and passage of Commissioner of Income-Tax	:	:	:	:	:	:	21,219	:	:	:	 , :	:	•	21,219
TOTAL	91,149	19,497	72,887	8,78,739	16,96,112	(a) 10,92,455	7,18,469	7,15,040	8,82,831	3,74,152	3,78,650	1,12,928	1,895	70,34,804
								•			Secretary of State	High Com- missioner.	Total.	
				щ	rpenditure i	Charges in	Charges in England Expenditure in connection with appeals from India	a nd s from Indi		•	£ 280	42:	£ 1.260	

8,375 1,260 110 1,421906'6 1,421 Expanditure in connection with appeals from Leave Salaries and Deputation Pay Study allowances of an officer S'erling Overseas Pay

1,249 1,48,879

Exchange on ditto

Toral converted into Rs. at £1= Rs 133

 $1.9_{\circ 0}$

TOTAL

11,166

III and 3-Salt.

REVENUE.

Salt revenue is derived from three principal sources, viz.: -

- (1) Excise duty on Indian salt.
- (2) Customs duty on imported salt.
- (3) Sale of Government salt.

Salt is manufactured in India both by Government, either directly of indirectly, and by private persons. In the case of the former, the work is carried on either by Government, as in the case of the Northern India Salt sources (principally Sambhar Lake in Rajputana and salt mines at Khewra), or by private agency under Government supervision as in Madras and Bombay. Where the salt is produced by private agency, it is purchased by Government to be sold subsequently to the traders. In the case of private salt works which exist in Madras, Bombay and Burma, Government supervises the manufacture and collects excise duty on all the salt produced.

The rate of customs duty on foreign and the excise duty on Indian salt is Rs. 1 4 0 per maind (of 82 lbs) all round, with the exception of a few districts of Burma and Aden, where a composition system is in force. No duty is levied on salt imported from Tibet into Kumaon. In the accounts, the sale proceeds of salt manufactured at the Government works are credited as a distinct item, the excise duty being credited under a separate head.

EXPENDITURE.

- 2. The expenditure in the Northern India Salt Revenue Department is classified into the following main divisions:—
 - (1) Working Expenses.
 - (2) Preventive Establishment.
 - (3) Salt Compensations to Indian States, etc.
 - (4) Interest on Capital.
 - (5) Capital Expenditure.

A system of accounts based on commercial principles has been introduced in the Manufacturing Branch of the Northern India Salt Revenue Department with effect from the 1st April 1924. A Depreciation Fund has been created for renewal and replacement of wasting assets of the Department, the annual contribution to the Fund being charged to Working Expenses. The department is further charged with interest on Capital Outlay and other items of indirect charges such as the cost of audit and accounts, pensionary charges, etc., which are necessarily included in the Working Expenses to bring out the true commercial profit or loss on the working of the Department. The accounts in commercial form appear annually in the Appendix to the Appropriation accounts of the Central Government (Civil) containing accounts and reviews of the Government commercial concerns.

Salt Compensation consists of payments, mostly to Indian States in Rajputana, for the cession to Government of rights in connection with this source of revenue. A portion of these payments is debited to the Working Expenses of the Department.

The whole of the capital expenditure in the Northern India Salt Revenue Department is met out of Revenue—vide paragraph 4 below.

- 3. The main items of Salt expenditure in Provincial areas are:-
 - (1) Cost of salt purchased by Government.
 - (2) Cost of administrative and preventive establishments.
 - (3) Works.
 - (4) Salt Compensations.

A. and AA.—Principal Revenue Heads, etc.

The first of these occurs in Madras and Bombay where, as stated in paragraph 1 above, the salt produced in Government Works run by private agency is purchased by Government. In some provinces there are combined Salt and Excise establishments, the charges for which are distributed in proportionate shares between the heads concerned.

Head (3) records expenditure on extension and improvement of the Pritchard Salt Works in Bombay, Excise-Licensees works in Madras and other petty works for manufacture and storage of salt.

The Salt Accounts in Provincial areas have not yet been placed on a commercial footing

3-A.—Capital Outlay on Salt Works (Charged to Revenue).

CAPITAL EXPENDITURE.

- 4. This major head records the capital outlay on the Northern India Salt Revenue Department. The details of expenditure are shown in Account No. 16-C.
- 5. In respect of the expenditure under the head "D.—Bags", it may be explained that a large quantity of bags is stocked by the Northern India Salt Revenue Department for issue to traders on payment, and both the cost of bags and the recoveries therefor are taken to the Capital Account. Thus the amount that remains finally charged to Capital Account represents the cost of bags in stock.

No. 16.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1930.

	Northern India 8 Depart	alt Revenue ment.								
	Transactions of the Manufac- turing Branch.	Other Transactions.	Balt. his-	Madias.	Cornhay.	Dengal.	Burma,	Dihas and Orissa	Аалп	Turat,
REVENUE.	R	TR.	R	R	R	R	n	£	n	T.
Sales of Government Selt .	20,45,916			3,75,128	11,49,056	•••				41,70,100
Excise duty on Salt manu- tactured locally	•••	1.22,45,493	355	 1,42,23,44 8	1,48,17, 12 9	***	5.71,15 6			4,13,64,571
Duty on Imported Salt .	•••			4.137	3.65,361	1,82,85,129	28,95,519			2,15,50,149
Rent of Warehouses				•••	••	1.74,457		•••		1,74,457
Fees and cesses	441	24,408	•••	1,06.051	-			•••		1,30,459
Dispatch Receipts	2,80,977	i •••	•••		•••					2,50,(77
Miscellaneous.	2,42,845	6,036	••	47,874	93,08.3	35,879	254	777	1 152	4,27,460
TOTAL SALT REVINIT .	31,69,778	1,22,75,957	855	1,47,53,128	1,59,24.692	1,84.95,465	34 66 929	777	1,152	6, 80, 8 8 172
Delluct-Refund,	26,628	1,54,530	,	8,447	1,40 426	86,799	24,974			4,11,819
Vet Revenue from Salt .	31,43,155	1,21,21,427	355	1.47,44,661	1,57,84,200	(a) 1,84,08,660	84,41,055	777	1,152	6,76,16,854

(a) Adjusted in India General books.

No. 16A .-- ACCOUNT of Salt Store for the Year ended 31st March 1930.

		Northern India Salt Revenue Department.	Madiaz.	Bombay.	Burma.
		Mds.	Mds.	Mds.	Md≥.
falt in store on 1st April 1929	į I	28,10,224	9,42,716	34 21,728	14,878
Manufactured, excavated or purchased during the year		1,16,16 915	6 (5,780	29,64,904	4,812
		1,44 53,142	16,08,493	62,86,682	19,690
Removed by purchasers Juring the , car	•	1,09,17,197	11,97,503	33,79,615	5,019
Wastage, etc., written off	•	10,31,135	91,509	5,54,442	1,086
		1,19,48,332	12,89,012	39,84,057	6,098
Balance in store on 31st March 1930		25,04,810	3,19,484	24,52,575	13,591

A. and AA.-Principal Revenue Heads, etc.

No. 16B.—ACCOUNT of CHARGES for Collection of the Salt Revenue, including Manufacturing Charges, Cost of Salt, and other Revenue Expenditure of the Salt Department, for the Year ended 31st March 1930.

	Northern Revenue I	India Sali epariment.		}	}	j			
	Transactions of the Manufactur- my Branch,	Other Transactions.	Madias.	Bembay.	Bengal,	Burna.	Rihar and Origea.	Assam.	Total.
Charges in India.						;			
WORKING EXPENSES.	£	R	I R	Æ	13:	£	Ħ	R	Æ
Direction	1,27,671	18,259	10,43,548	25,54,656	90,916	1,58,155		1,180	89,94,815
Manufacture	15,48,79+	•••							15,48,799
Weighment	3,81,528	•••					1		3,31,529
Stores and workshop establishment	64,228	•							64,228
Medical establishment	24,605	2,094	•••					•••	26,699
Contribution to the Depreciation	2,76 897								2,76,397
Renewals and Replacements .	3,301								3,301
Deduct—Amount met from Depre- ciation Fund	3 801								3,501
Cost of Accounts and Audit .	60,208	•••				·			60,208
Pensionary charges	78,553	10,							78,553
Establishment charges payable to or recoverable from other Governments, etc.,		•••	2,326	1,900			270		U96
	23,84,528	20,333	10,45,874	25,52,756	9 ,913	1,58,155	270	1,130	62,52,962
Ad l—Amounts payable to Pro- vincial Governments for share of Combined Salt and Excise Establish- ments, (See Account No. 19A)	- !	1		78,085	2,00,000		76,000		3,54,085
Deduct-Contributions		•••		13,076					13,076
Total Working Expenses.	23,83 528	20,333	10,45,874	26,17,765	2,90,916	1,58,135	76,270	1,130	სნ,98,971
Salt purchase and freight			1,86,183	6,43,036					9.00.010
Preventive establishment .		4,01,083			{				8,29,219
Works		!	2,91,311	65,834		••• {	•••	•••	4,04,088
Interest on Capital .	4,38,371	***				•••			3,57,145
Compensations	8,69,977	25,04,419	 4,87,464	 07 00 1	20,000				4,38,371
· ·	5,00,011	20,02,410	4,07,404	87,884	20,000				39,69,744
Tetal changes in India	30,91,870	29,28,835	20,10,832	34,14,519	(a) 3,10,916	1,58,155	76,270	1,130	1,25,92,538
		(Charges i	n Englan	d			1	
				High Co	mmissioner.			£	
			Leave	Salaries and	Deputation	Pay .		4,893	
			Sterlin	g Overseas	Pay		, .	2,850	
			Stores	for India .				38	

			}	1			2,00,012
1	87,884	20,000					39,69,744
	-			_			ř.
2	34,14,519	(α) 3,10,916	1,58,158	5 76	3,270	1,130	1,25,92,538
s i	n Englan	ıd				-	
	High Co	ommissione	~.			£	
ve	Salaries and	l Deputation	n Pay		•	4,833	
lin	g Overseas	Pay .	• •	. ,		2,850	
es	for India	• •				38	
					•		
				TOTAL	£.	7,721	
	•				-		
		Ditto cor v	erted into I	Rs. at £1	æRs.	181	1,02,948
				Exchan	ge on	ditto .	845
		1	Готар сна	RGES UN	DER	Salt .	1,26,96,326

16C.—ACCOUNT of Capital Outlay in the Northern India Salt Revenue Department charged against Revenue during and to end of the year 1929-30.

									Expenditure during 19290.	Expenditure to end of 1929-30.
-Works—				· · · · · · · ·		·			Ħ	R
Buildings .	•		•						-23,644	11,40,815
Other Works	•	•		•	•	•	•		80,554	56,57,504
-Plant and machi	ner y		•	•		•			15,493	15,23,099
-Stores (net)		•	•			•			-8,264	2,66,493
-Bags		•	•	•	•	•			1,30,938	18,75,890
Deduct-Recove	ries oı	1 acc oi	unt of	dit	to	•	•	•	8 2,87 <i>1</i>	13,05,932
-Other Items	•	•	•	•	•	•	•	•	•••	1,68,947
Tor.	al Ou	TLAY (CHARG	ED AG	A1NST	Reve	NUE	•	1,12,203	87,66,316

IV and 4-Opium.

REVENUE.

Opium is produced under Government supervision in the United Provinces and under special arrangements in the Central India, Rajputana and Gwalior States, and is bought in its crude condition from the cultivators in the United Provinces and from the Durbars of the States concerned by Government at fixed rates. It is then made up in the Government factory at Ghazipur into three different forms: (1) for sale to foreign and colonial Governments, known as provision opium; (2) for consumption in India, known as excise opium; and (3) for medicinal use, known as medical opium.

- 2. The opium thus manufactured is disposed of by Government in the following ways:—
 - (a) By direct sales to the Governments of the Straits Settlements, Hongkong, the Netherlands Indies, Siam, British North Borneo, Sarawak, French Indo-China and Ceylon, with which agreements have been made for supply at fixed rates.

Provision opium

(b) By issue to the Excise Department in India for local consumption under revenue regulations.

Excise orium.

(c) By supply to the Medical Department in India for medical purposes and by export to the United Kingdom for sale to chemists.

Medical opium

As regards (b), it may be explained that, prior to 1925-26, the issue price of excise opium to licensed vendors was fixed by the various Local Governments and, out of the gross sale proceeds, a sum fixed by the Government of India was credited to 'Cnium' and the bolance treated as 'Excise' revenue. From the year 1925-26, it has been decided that the Provincial Governments shall pay the Government of India for all columnseld to the Eucise Department as soon as it is delivered from the Chezirur Factory. Consequently the value of columns a supplied is credited directly to "IV—Opium" by debit to Provincial Governments under "6—Excise", the subsequent sale-proceeds of opium in the Excise Department being credited to Provincial Governments as Excise Revenue

EXPENDITURE.

The expenditure of the Opium Department relates to (i) the supervision by Government of the cultivation of the poppy, (ii) the purchase of crude opium from the cultivators in the United Provinces and from the Durbars of the Indian States, (iii) its manufacture into the finished product, and the packing and despatch thereof at the Ghazipur Factory, and (iv) its final storage and disposal. The majority of these operations was formerly carried on under the general control of the Government of the United Provinces working through the Opium Agent. Since 1st April 1926, the control of the Opium Department has been taken over by the Government of India them selves. Besides the above, certain payments are made to Indian States in Bombay and to the French Government as compensation for cessation of rights in connection with opium.

2. A new system of accounts based on commercial principles of costing has been introduced in the Opium Department, and the price charged for opium supplied to Provincial Governments is based on the costs so deduced. For facility of accounting, all opium transactions are brought to account on the books of the United Provinces. The accounts in commercial form appear annually in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

No. 17.—ACCOUNT of OPIUM REVENUE for the year ended 31st March 1930.

Revenue.	United Trices.
	B .
sale of Provision Opium:—	
Proceeds of 7,500 chests of Provision opium shipped under direct agreement at Rs 4,600 per chest to British North Forneo (51 chests). Samu k (70 chests). Fr. nch Indo-Crima (1,602 chests), Hongkong (165 chests) Suarts Settlements (1.704 chests), Samu (1.217 chests), Ceylon (27 chests) and Dut h East Indies (04 chests)	2,2 ,15,414
Sale of Medical Opium	11,00,201
Cost Price of Opium sold to the Excise Department.	70 4°,¢25
Miscellaneous Receipts • • • • • • • • • • • • • • • • • • •	2,4 <u>1,55£</u>
Тотат.	3,04,09,792
	•
Deduct—Refunds	.1
T. tal Opium Revenue	3,01,09,785

⁽a) Includes Rs. 293 on account of recovery of special packing charges in respect of the 51 clerts supplied to Tritish North Borneo and 1.8, 13,121 on account of cost of replacement of 15 damaged chests supplied to Siam.

No. 17A.—ACCOUNT of OPIUM STORE for the Opium Year ended 30th September 1930. (a)

	2	a since	Distiglia	Dordelon Onium			Ezria	Ercias Opir			100	-	Medical Orium.	Or farm.	4	Fedical Oyaum for Indis.	m for Indis		Mitsell	neome.
Partiedars.					Pare Be, are.		Centres-Malea Blend (old).,	lea Blend ly.,	Benglet	Bengier. "IwilBlidel	ALKALOMB.	*80	Ġ.	×i	ຍົ	Cake.	Powder.	der.	(a)	2
	Quantity.	Value.	Quantity.	Value.	Quantity	Valu	Quantity.	Value.	Quantify	Value.	Quantity.	Value.	Quantity	Value.	Quantity.	Value.	Quantity	Value.	Quantity.	Value.
	.Mds.	Rs.	Chests.	Rs.	Md	R3.	Md.	R.	Kds.	Rø.	lbs.	Rs	lbs.	Rs.	lbs.	Rs.	Jbs.	Rs.	Mds. No.	B. Re.
Opening Balance	20,266	20,266 1,11,76,515	5,653	81,51,408	ig.	2,01,155	133	1,12,104	:	i	736	29,566	33,286	2,82,500	304	9398	339	6,801	10,804 3,26,978	378 2,5 5,115
Rece, pts from all Sources.	13,119	62,10,892	4,082	51,81,465	200	4,15,140	1,527	1,527 12,98,17,	6,474	47,26,644	ಜ	7. 61. 7.	87,943	3,68 503	000	8,805	1,137	16,249	5,158,2,54,614	e14 8,12,577
(A) Total	33,385	1,73,87,414	9,735	1,33,32,93?	17. 63 70	6,16,835	1,560	14,10,275	6,473	47, 6,644	476	36,793	71,259	5,!1,003	1,264	12,081	1,476	23,150	15,962 6,11,792 10,67,692	.92 10,67,
Issues, of all kinds	19,226	99,87,958	4,931	J,07,25,05C	465	4,16,134	1,453	980,18,21	060'9	62,17,849	. 387	17,725	42,624	6,91,(53	080	7,61	1,420	21,797	7,0982,80,740	7,45,689
Wastagas written off	243	1,17,258	ı	1	4	:	:	:	13	í	i	i	10,171	:	61	:	:	:	<i>3</i>)	(c) 49 1,418
(B) Tokal	19.468	1.01.04.616	4.031	1.97.25.050	469	4.56.134	1.453	12.81.086	6.103	52.17.849	387	17.725	52,796	6.51.953	707	7.561	1.420	21.797	7.1382.6789	7.47,107
(C) Closing			1					, , , , , , , , , , , , , , , , , , ,			į į						,			

No. 17B. -- ACCOUNT of CHARGES in connection with Opium for the Year ended 3132 March 1930.

Charges in India.	United Pro-
	R
Superintendence	62,936
Ghazipur Opium Factory	3,58,749
District Staff	4,79.194
Purchase of Opium, including Payments to Cultivators -	
Purchase of Malwa opiam	9,677
Payments to Cultivators	29,40,020
Payments for Special Cultivation in Malwa	7,51 533
Miscellaneous Charges in Calcutta	14.207
Other Opium Agencies and Establishments	5,395
Assignments and Compensations	54,850
Works	29,956
Stationery and Printing	. 7,523
Miscellaneous	. 5,491
Total (Harge: 18 India	47,59,479
Charges in England.	
High Commissioner.	
Leave Salaries and Deputation Pay	
Sterling Overseas Pay	
Stores for India	
Miscellaneous	
a 0.007	
Total £ 9.067	
Ditto converted into Rs. at £ $1 = Rs$ 18\frac{1}{3}	1,20,598
- · ·	. 890
Exchange on ditto	

V and 5-Land Revenue.

REVENUE.

'Land Revenue' and 'Taxes on Income' are the complement of each other, the former being a levy on agricultural incomes and the latter on industrial or professional incomes.

- 2. It is impossible in a note of this kind to give any sketch of the various land revenue systems in India. Any adequate description would require a complete volume.
- 3. In several provinces, the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand. The consolidated rates are in the first instance credited to 'Land Revenue' and an approximate amount calculated as the share due to Irrigation is then transferred to Irrigation Revenue heads, (vide deduct entries at foot of Account No. 18). Where a separate water rate is levied, it is credited direct to the Irrigation head.
- 4. The Land Revenue figures include certain book credits shown under the head 'Assessment of Alienated Lands less Quit-rents' in Account No. 18, the per contra debits being brought to account under the expenditure heads 'Land Revenue', 'General Administration' and 'Police'. They represent assessments (less quit-rents) of lands alienated to inamdars and other grantees or to village officials as remuneration for service rendered. The quit-rents on these alienated lands are collected and credited as 'Ordinary Land Revenue'.
- 5. The comparatively insignificant amounts credited prior to 1921-22 under the separate head 'Provincial Rates' are now included under 'Land Revenue'.

EXPENDITURE.

- 6. The charges shown under the head 'Charges of Administration' relate chiefly to establishments employed on the collection or administration of Land Revenue. The bulk of the expenditure on District Officers and their establishments, which prior to 1921-22 was divided between this head and 'Administration of Justice,' is now recorded along with the charges of headquarters administration under the head 'General Administration.' It has been recognised that this method of apportionment of the charges of district administration gives an incorrect view of the cost of collection of Land Revenue and produces widely divergent results between province and province. The question of evolving a more scientific method of distribution has therefore been under consideration, but no definite change in the existing method is likely to be made until the result of the Report of the Statutory Commission is known.
- 7. The charges connected with survey and settlement and the maintenance of survey and other land records form the bulk of the expenditure under this major head. The Survey charges represent the cost of surveys undertaken solely for revenue purposes. The cost of topographical survey carried out by the Survey of India Department is debited under the head "30—Scientific Departments".
- 8. Of the charges directly connected with the collection of land revenue, the most important are the allowances to district and village officers. In some Provinces, notably Bombay, the village officers are remunerated by the grant of rent free lands, the assessment of which is adjusted as land revenue by book debit under the expenditure head as explained in paragraph 4 above. Allowances to district and village officers in Madras, Bombay and the Central Provinces, which were formerly charged under "5—Land Revenue", are now taken to "22—General Administration".

9. Finally, there are the charges connected with land revenue assignments and compensations. The former consist chiefly of alienations of revenue to inamdars and other grantees, while the latter comprise pensions granted in lieu of resumed lands, malikana or allowances to excluded proprietors and other minor charges. Prior to 1921-22 these charges were recorded under a separate Major head "Assignments and Compensations".

No. 18.—ACCOUNT of LAND

Name of the Part of the Control of t		CRNTEAL	GUFERNYENT,				
: EV. NUL	India General,	Biluchis- tan	North-West Frontier Province.	Тотаь	Government of Madras.	Government of Bombay.	Government of Bengal,
Receipts in India.		R		R	Æ	R	
Ordinary Land Revenue	C,44 316	8,76,036	20,58,248	35,76,600	7,87,54,10	4 4,52,55,643	2,87,98,079
Sale of Government Estates .	•••	•••	4,001	4,001	•••	***	2,095
Sale-proceeds of Waste Lands and Redemption of Land Revenue .	•••		125	125	8,52,49	5 77,65 5	90,149
Assessment of Alienated Lands, less Quit rents	•••	•••	5,099	5,099	, ,	97,34,890	68,824
Recovery of Survey and Settlement Charges	•••		51	51	2,34,6 6	6	17,85,657
Receipts for the Improvement of Government Estates	•••	400	•••	•••	1**		4,13,677
Capitation Tax or Land Rate and House Tax levied in lieu thereof	•••		•••		***		\
Rates and Cesses on Land	733		1,710	2,443	***		1,38,400
Fi-heries and Other Receips classed as Miscellaneous Land Revunue	65,768	2,21,957	2,15,226	5,02, 9 5 t	6,33,85	1 6,55,020	12,42,558
Recovery of cost of maintenance of boundary pillats	446	•••		•••		•••	94
Recoveries of over payments .	161	730	81	972	3,77	4 5,892	b
Collection of payments for services rendered	***	•••		•••	pet	14,237	4,333
	7,10,978	10,78,728	22,82,541	40,92,242	7,54,78,89	0 5,57,43,337	3,25,43,866
Deduct-Refunds	3,435	2,810	8,366	14,611	2,02,77	2,95,043	69,624
TOTAL LAND REVENUE .	7,07.543	10,95,913	22,74,175	40,77,631	7,52,76,11	3 5,54,48,294	3,24,74,242
Deduct—Portion of Land Revenue due to Irrigation, vide Accounts Nos. 33 and 33	95,826		1,67,254	2,63,030	(a) 2,31,67,65	(a) 74,85,313	
Total Land Revenue in India	4,11,717	10,95 913	21,06,931	38,14,551	5,21,06,47	4,79,62,932	3,24,74,242
Receip's	in Engla	nd.		£	£		
Recoveries of overgayments .	mmissioner.			175]		
Ditto converted into Rs. at				R 2,335	R 11		···
	hange on di			29	7.03.00	2	20474040
Total Land Revenue un	der Princip	al Head of I	Kevenue .	88,16,915	5,21 06,6		
(a) Tutal col	ections at m	ages 196. 20	2 and 261			Madras. Rs. 2,38.77,321	Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs.
Less-Co	llection cha	rges at page	197 and 203	* *		7,07,688	4,24,049
				1	otal .	2,31,69,639	74,85,312

REVENUE for the year ended 31st March 1930.

				TS.	CIAL GOVELNMEN	Provin			
Totil Central And Provincial,	Total.	Govern- ment of Coors.	Government of Assam.	Government of Central Provinces and Bergi.	Government of Pahar and O 1852,	5'ian Sintes Federation	Burn Gorerment of Burma,	Government of Panjab.	Government of United Provinces,
R	R	R		R	ĸ	R	R	1 R	R
35,07,41,593	34,71,64,993	3,74,502	1,02,51,191	1,92,51,353	1,61,47,338	•••	3,90,21,166	4,43,89,433	6,09,22,184
1,25,027	1,21,926	•••	••	2**	3 60 i		•••	•••	1,19,471
11,78,547	11,78,422	6,125	87,748	3,261	2,3ñ3	•••	10,291	32,847	10,498
1,00,09,860	1,00,04,767		•••	,**	7,504	•	•••	1,93,549	
24,53,011	24,52,983	;	i 	?4 ,16 0	7,08, 4 80	•••	•••	•••	
4,13,677	4,13,677	•••	•••	***	***		•••	101	413
1,05,52,255	1.08,82.255		3,41,692	410	•••	•••	1,05,40,563	***	***
11,62,709	11,60,259		2,830	6,68,088	5,771	•••	***	31,721	9,19,946
1,73,54,852	1,68,51,851	7,16?	13,83,844	c,13,592	7,83,771	5,24,501	88,71,219	11,93,784	0,89,875
1,412	1,402		•••	••1	1,308		•••	***	
)		766	9,590	2,552	52	1::.212	15,907	3,:215
5,83,477	5,82,505		89,755	***	4 62,924		.32	***	511
39,49,02,292	39,08,10,050	3,87,790	1.21,07,326	2,05,80,044	1,78,15.364	5,24,586	5.84,02.513	4,58,57,241	7,18,0P.39 8
11,03,877	10,94,266	881	33,396	50,491	32 372	73	2,26.649	1.42,625	60,935
39,37,93,415	38,97,15,784	3,87,409	1,20,78,930	2,05,49,553	1,77,88,092	5,24,213	5,82 05,°04	4,57,14,610	7,12,48,458
5,90,65,307	5,83,22,227	•••	Į	50,296	•••		ซัส,ค3,กิจี9	1,99,88,958	27,14,958
33,47,08,108	33,08,93,557	3,87,409	1,20,78,930	2,04,99,257	1,77,83,092	5,24,213	5,27,72,795	2,57,75,663	6,85,8 3, 500
	£				i	·			
	12	***		•••	•••	·	***	PC+	4 7 6
2,48	R 152		,.	414	400		•••	•••	***
3	2	•••		***				***	•••
33,47,10,62	33,08,93,711	3,87,409	1.20,73,980	2,04,99,257	1,77,53,092	5,21,218	5,27,72.795	2,57.76 668	6,83.33,500

		GRYTRAL G	GRUTEAL GOVERHMENT.					ų,	Рвотгиста Сот	Governments				}	-		
								ч	Resorved.						Site		TOPAL CENTRAL
#	India General.	Baluchis- tan,	North- West Frontier Province	Total	Government of Madras	Government of Bembay	Government of Bengal	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of lings and Orsea,	Government of Central Provinces and Berg.	Govern- numb of Assam.		States Federa- tron.	Torie.	Provincial
Charges in India.	6 928	# :	# :	R 6,928	p# i	H.	# 1,02,782	# :	## 662	B 40,393	E.	##	# 650,029	æ:	# :	R. 51,640	# 4,58,477
Fay of Officers	52,663	1,4	13,826	7 90'11'6	35,222	20 29,578	4,66,595	3,60,051	33,640	20,895	4,38,631	:	1,34,348	:		35,18,960	37,30,024
All communes Hondingto of	8,943	35,899	2,738	47,580	14,300	20,097	72,393	879'8	7,037	11.737	32 893	:	72,125	:	:	2,40,138	2,87,718
	} 15,671	14,567	18,681	48,919	9,869	4,59,397	109,20	098,83	10,025	40,187	76,907	ŧ	22,178	:	:	7,58,490	8,0 7,4 09
Less-Recoveries and Contributions.	867'01	ŧ	:	10,428	:	276'75	1,33,734	:	:	:	F9E'16	:	4,904	:	:	IF6'F8'6	2,95,37
TOTAL .	73,776	1,95,042	35,245	8,04,063	53,383	25,02,879	0,00,640	4,22,089	54,254	1,13,162	4,92,010	:	4,45,776	:	:	46,84,193	926'88'07
Survex and Shitzement: Revenue Survey:— Portion of Survey of India Charges transferred from Account No. 5 4-A. page 376 Othor Charges.		:::	1,12,080	310	18,27,154 10,64,811	1,73,545	2,0484 19,73,150	13,55,182	25,081 20 5,18,811	3,67,280 3,87,816	2,10,787 11,56,512	20,801 29,540 7,94,440	1,50, <u>211</u> 3,29,448	:::	1,822	45,882 25,24,853 76,80,170	(9) 46,882 25,25,162 76,92,250
	310	:	1,12,080	1,12,390	23,91,965	1,73,545	22,37,631	13,55,182	5,43,912	7,55,105	13,67,299	8,44,781	4,79,659	:	1,822	1,01,50,904	1,02,63,294
LAND BECORDS: Superintendence District Charges	1,08,586	1,09,162	2,86,914	5,04,662	1,12,865	1,92,004	33.708 40,634	\$2,689 61,34,905	70,580	1,81,004	73,687	86,679 18,33,987	41,803	5,400	64,766 1	6,43,867	6,43,867
TOTAL	1,08,586	1,09,162	2,86,914	5,04,662	1,12,865	24,81,027	74,342	62,17,594	33,85,710	24,05,846	73,687	19,20,666	4,06,224	82,712 6	64,765 1	1,72,14,438	1,77,19,090
CHARGES ON ACCOUNT OF ENCOMBERED BELATES	:	i	:	:	:	4,095	:	:	;	2			:	:	:	4,095	4,095
CEARGES DIRECTLY CORRECTED WITH THE COLLECTION OF LAND BRYENDE. Management of Government Batates.	:	ī	:	:	:	:	14,79,323	8,69,972	21,110	3,39,649	5,43,943	38,963	19,223	:	: =:	83,05,188	33,05,133
Commission on Land Revenue Colleg-	19.459	000		64 04			.000	1		00.00		0000	011 10 0	_		000 64 10 10 10	00.00

ľ

1,02,831	66,23,758	5,75,748 2,78,914 4,78,569 12,23,348	25,51,679	82,426	4,22,32,498					4,13,149	3,408	4,26,19,140
1,02,831	65,95,350	5,30,702 2,78,914 4,72,288 11,45,381	94,27,285	66,738	4,11,42,903	£ 2,919	15,542 9,686 2,791	128,024	30,943	R 4,12,563	3, 191	4,15,59,047
: :	253	:: ::	:	:	82.712 56,830			:	:	:	:	
: :	:		:	:	ł .	:	::::	:	:	:	: :	82,712
479(9)	6,40,909	 39,336 30,993	70,329	13,384	20,55,281	ರ್ಚ :	 19†.	161	197	# 6,628	51	20,61,958 82,712 56,830
: :	1,11,262	2,741 2,544 3,958 5,308	14,551	:	28,91,260	# 88	158	458	486	# 6,178	37	28,97,784
::	5,43,943	2,011 93,643	95,654	:	25,72,593	£ 1,085	293 1,209 109	1,611	2,096	35,930	291	26,08,828
(b)1,02,257	29,04,014	111	:	1	61,78,127	£ 77	£85,2 £85,2	4,932	4,979	R 66,379	(e)578	62,45,084
::	27,604	43,802	75,834	:	40,87,314	43 <u>:</u>	573 720	1,203	1,293	R 17,249	143	11,04,699
::	8,75,304	39,855 37,893 2,58,882 5,027	3,38,657	53,354	03,62,180	£ 1,027	7,550	0,307	10,334	R 1,37,782	1,140	94,01,102
:	14,85,007	 61,360 50,267	1,11.627	:	45,00,250	£ 508	1,597 1,589 137	3,022	3,528	R. 47,040	409	45,56,099
::	:	4,87,505	14,45,885	:	66,08,431	£ 11	1,394 365 2,297	4,056	4,067	R 54,236	611	66,63,178
#500°	7,054	3,601 1,93,164 15,109 61,874	2,73,748	:	28,39,015	£ 215	1,902	2,848	8,063	R 40,841	828	28,80,178
: :	28,408	45,046 1,281 77,967	1,24,294	15,688	10,89,505	લ્લ :		44	4	#£ 586	ଟୀ	10,90,093
::	8,643		17,374	:	4,60,256			63	ch c	13}	•	
-	5,839	45,048 1,200 24,987	71,233	10,868	3,92,939 4,	ndis .		Total	Total Charges in England	t £ 1≔Bs.	ditto	nd Revenu
	13,926	81	35,687	97.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75	2,37,010	ngland. of State. als from I	• • • •		Снавав	into Rs. a	Erchange on	AINST LA
Other charges	TOTAL	Assignments and Compensations Framders and other Grantees Fensions in lien of Resumed Lands Malkans or Allowances to Ex- Proprietors Other Land Revenue Compensations	TOTAL	Works	TOTAL CHARGES IN INDIA	Charges in England. Secretary of State. Law Charges in connection with Appeals from India	Fig. 1. States and Department of States of Sta	acipal		o H Ditto converted into Rs. at £ 1=Bs. 13\{		TOTAL CHARGES AGAIRST LAND REVENUE

(a) Includes Rs. 18,78,000 boing fixed adjustment transferred from "22—General Administration" on account of Collection Establishment.
(b) Represents charges on account of 'Fishery Collections' which are "Transferred."
(c) In Maintai, Bombay and the Central Profines, these charges are recorded under "22—General Administration', wide Account No. 46,
(d) Includes Exclude its 25 on account, or exclusive on 2500 which is "Transferred."
(f) Includes Rs 18 25 on account, of exclusive on 2500 which is "Transferred."
(f) Includes expenditure on account of "Pishery Survey" which is "Transferred."
(g) Excludes Rs, 608 adjusted under "4y—Missellanesus" in the United Freyhees.

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VI and 6-Excise.

REVENUE.

As explained in the note under the head 'Customs', the term 'Excise' in the Government Accounts is applied mainly to the taxation imposed on drugs and intoxicants produced in the country. The excise duty on motor spirits is credited to 'Customs', while the excise duty on Indian salt is taken to 'Salt'. Under the head 'Excise' is recorded the revenue from the excise duty on the consumption in India of alchoholic liquors, opium and drugs prepared from hemp and coca plants and synthetic productions. Some excise revenue is also derived from the sale of *Vend* licenses for sale of imported liquor and licenses for bottling it and other similar operations. The duty on the importation of liquor from abroad is regulated in accordance with the Customs tariff in force, and credited as a receipt under 'Customs'.

EXPENDITURE.

The expenditure consists mainly of the outlay on the establishment engaged in the collection of excise revenue and of the cost price of opium supplied to the Excise Department by the Opium Department. A share of the combined Salt and Excise establishments, where such establishments are maintained, is also debited to this head.

No. 19.—ACCOUNT of Excise Revenue from

		CENT	HAL GOVER	IMENT.				
	India General.	Baluch- istan.	North-Wes Frontler Province,	Other	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal
REVENUE.	R	R	R	R		R	R	R
Country Spirits	22,31,482	2 4,00,6±4	6,63,376		82,95,50) 2 2,34 ,10,986	2,41,84,62	85,82,419
Country fermented liquor	1,31,899		86,776		2,18,109	 	52,67,998	25,34,457
Malt liquors	2,13,493	58,460	870		2,72,828	6,50,114	44,358	95,928
Wines and spirits (foreign liquors other than beer, medicated wines and com- mercial spirits)	1,50,140	82,578	34.096		2,66,820	9,14,661	34,67,208	5 ,53, 818
Receipts from commercial spirits, including denatured spirits and medicated wines	8,148	41	•••	•••	3,192	45,291	2,61,187	5,71,400
Opium	3,03,522	65,429	2,23,74 5	4,25,156	10,17,854	45,53,048	35,06,731	48,35,621
Hemp and other drugs	2,64,30;	68,730	65,6?4	2,266	4,00,937	21,86,556	28,98,058	54,31,351
Fines, Confiscations and Miscellaneous .	28,537	2,664	140	171	31,512	5 ,41,257	2,07,480	56,852
Recoveries of overpayments	358	4	1	8,863	9,226	3, 95 7	1,677	628
Collection of payments for services	•••		•>•	116	••	8,765	46	101
Recoveries of Investments in Government Commercial Undertakings				•>•	P**	**1	9, 71,534	•••
Profits from Government Commercial Undertakings				•••		•••	11,30,609	***
Recoveries of Indirect charges from Government Commercial Undertakings					•	•••	58,343	
Total Excise Revenue .	33,26,926	6,78,5581	.0,74,638	4,36,458	65,15,975	5,93,07,193	4,13,99,852	2,26,62,540
Deduct-Refunds	4,506	2,860	3,013	81,133	41,612	81,097	6,10,826	37,551
Net Revenue from Excise	33,21,820	6,75,698,1	0,71,625	(a) 4,05,825	54,74,469	5,92,26,096	4.07,89,026	2,26,21 990

RITS and DRUGS FOR THE Year ended 31st March 1930.

				ente.	WINGIAL GOVERNI	Pro			
TOTAL CENTRAL AND PROVINCIAL,	Turat.	Govern- ment of Coorg.	overnment of Assam,	overnment of Central Provinces and Beiar.	Government of Bihar and Orissa.	Shan States Federation,	Buima Government of Burna.	Government of Punjab,	ernment United ovinces.
- R	R	n	R	Ħ	Ħ	Ð	R	Ħ	R
8,88,91,175	8,55,95,673	,06,911	24,29,710	64,49,739	80,38,061	10,727	12,53,900	58,30,040	0,89,557
4,54,42,951	4,52,24,842	68,190	3,227	5,82,040	28,98,651	•••	60,06,887	28,673	8,50,581
19,15,128	16,42,300	2,334	253	19,639	***	***	89,266	4,51,427	2,88,981
77,45,769	74,78,939	840	21,931	2,66,571	84,852	10,227	10,79,097	3,38,918	7,40,816
9,40,566	9,37,374	m	958	3,567	3,342	141	17,663	15,835	18,070
3,48,81,343	3,38,63,489	3,062	30,57,708	37,84,501	35,74,008	1,06,539	40,26,300	40,68,752	:3,47,219
2,29,04,06	2,25,03,132	4,457	10,87,214	13,85,437	45,05,281	•••	568	11,81,563	18,22,647
20,08,31	19,76,802	-2,123	23,386	57,989	71,498	7,684	2,28,943	7,27,804	51,787
23,15	13,924	***	642	471	2,696	•••	2,961	1,043	449
10,14	10,144		•••	***	•••			1,333	•••
3,71,53	3,71,534	•••	•••		•••		•••	•••	
11,30,60	11,30,609	*	***	•••		•••	•••		
56,34	58,843		•••	••• ,		•••,	•••		***
5 20,63,28,08	20,08,07,105	3,87,917	66,25,028	1,25,49,954	1,91,78,389	1,35,177	1,27,05,565	1,26,45,388	.,32,10,107
3 21,99,78	21,58,283	21	2,378	5,136	96,765		11,920	11,38,293	1,74,996
2 20,41,23,2	19,86,48,822	3,87,896	66,22,645	1,25,44,818	1,90,81,624	1,35,177	1,26,94,345	1,15,07,095	,30, 3 5,111

No. 19A.—ACCOUNT of Charges for Collection of Excise

1		C	CHTRAL GOYE	ENWENT.				
	Iadia General,	Balnohis- tau	North-West Frontier Province.	Other areas.	Total.	Government of - Madias.	Government of Bombay,	Governme of Bengal,
	R		R	R	P	R	R	R
Charges in India.								
Saperintendence , , , ,	***	•••	;; ;			2,95,122	1,26,240	3,15,1
Pre-idency Establishment					• • • •		2,47,530	1,88,8
District Executive Establishment . ,	1,16,761	20,009	78,985	7 780	2,53,535	25,86,220	17,72,994	8,83,1
Distilleries	60,1 9 9	8,023			77,222	1,18,402	29,145	2,59,70
Cost of Opium supplied to Excise Department	47,473	13,463	47,119	3,76,950	1,85,005	9, 12,555	7,61,070	8,53,18
Purchase of Ganja and other drugs	840		,	600	1,110			,
Excise Bureau	53,859				ñ0, 5 59			42,00
Excise Compensations	8,31,519	•••	1,57,000		7,88,519	5,70,112	14,55,129	1,21,0
Works	720	756			1,485			12,4:
Investments in Government Commercial Undertakings	***	•••					97,472	
Deduct—Share of combined Salt and Exciso Establishments debitable to Salt (see Account No. 16-B.)							68,631 (9)	2,00,00
TOTAL CHARGES IN INDIA	6,50,410	42,251	5,53,101	e)3,55,330	10,01,005	45,18,711	41,25,019	22,25,92
Charges in England.			androdening-representation des		.c	J:	£	£
High Commissioner.								
eare Salaries and Deputation Pay	· ·	· .	; ;			3,119	1,870	42
terling Overseas Pay					360	1,203	788	,24
tores for India	₹.	~ .				666	5	1
iscellaneous				7 .	•••		•••	***
- marie			Тот	OL £	360	4,988	2,663	448
					R	R	,	·
- I	Ditto conver	ted into Rs.	at £ 1=R9,	. 13}	4,800	66,504	B 35,506	R 5,9:
			change on di	},	80	551	288	
			CISE CHARG	, ,	16,65,934	45,85,769	44,60,848	2,31,88

(a) Includes expenditure in Agency Tracts, which is "Reserved".
(b) Includes expenditure in Darjocling and Chittagong Hill Tracts, which is "Reserved".
(c) Includes expenditure in Backward Tracts, which is "Reserved".
(d) Includes expenditure in Angul District, which is "Reserved".

ENUE during the year ended 31st March 1930.

	TAE	GOVERNMENTS.
--	-----	--------------

		Transferr	eż.						TOTAL
ment Ited	Government of Punjab.	Government of Burms.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation,	Total.	CENTRAL AND PROVIS- CIAL
	B	R	æ	Ð	Ð	Ð	Ð	Ð	If
0,736	***	89,4 16	74,869	48,544	53,297			10,03,653	10,08,65
	•••	***	•••	•••	•••		•••	4, 86,886	4, 38,38
3,7 7 0	4,48,316	16,58,061	10,78,079	6,56,613	8,03,973	10,257	1,775	94,78,538	96,62,07
2,223	55,004	•••		•••	24,221	266	***	9,89,053	10,56,275
3,564	8,39,001	4,54,752	7,45,991	4,21,376	5,24,999	646	81,774	61,65,514	86,50,519
	•••	•••	7,064	14,435		250	•••	21,749	23,189
	4,764	56,829	•••			•••	•••	1,03,609	1,57,459
,505	25,471	•••	8,308	1,679	2,860	•••	274	21,99,900	2 9, 88 ,44 9
,612	•••	•••			678	100	***	84,782	86,217
	•••	•••	***	•••	•••	•	•••	97,972	97,972
		••	76,000			•••	•••	3,41,631	8,44 ,631
410	13,72,556	22,59,058	18,33,309	11,42,847	9,14,828	11,419	86,549	2,0 , ,16,466	2,17,77,561
-	£	£	£	£	£			£	
	•••	188	198	880	•••			6,020	
	•••	860	•••	364	380		,,,	3,075	
	48	•••	96	81	5	•••	444	919	
		•••	101		•••	,		101	
	48	498	335	775	385			10,115	
	13 .	3 .	R	R.	B			æ	
	689	6,629	4,473	10,841	4,864			1,34,867	1,89,667
-	4	58	38	95	89			1,124	1,163 2,19,18,391
ro .	13,73,199	22,65,745 (a)	18,37,820 (d)	11,53,083 (f)	9,19,781	11,419	86,519	2,02,245	الموفريتوعيات

(c) Represents expenditure in Western India States Agency.

(f) Includes charges classified as expenditure on a suspended transferred subject.

(g) Difference from the corresponding amount shown in account No. 16-B is due to leave and pension contribution taken to EXXIII—Receipts in aid of superannuation,

VII and 7-Stamps.

REVENUE.

Judicial Stamps are used to denote the payment of the duties imposed on Judicial instruments by the Indian Court-Fees Act of 1870. All other stamps used to denote the payment of duty, e.g., on leases and mortgages, bills of lading and bills of exchange, are governed by the Indian Stamp Act of 1899 and are termed 'Non-Judicial' Stamps.

2 Unified stamps of the denominations of one half anna, one anna, two annas and four annas are sold at Post Offices and may be used for revenue as well as for Postal and Telegraph purposes. The sale-proceeds of these stamps are credited under the head 'XV.—Posts and Telegraphs', but an annual adjustment is made by crediting to 'Stamps A.-Non-Judicial' a lump sum in each province to represent its share of the proceeds. sums so credited represent the estimated net profits of the sales, the cost price of the stamps being deducted from their proceeds. Prior to 1926-27, the total amount so adjusted for all provinces was Rs. 19,00,800, which was arrived at by a calculation of the average sale of stamps of the required denominations in years immediately preceding the introduction of unified The amount has been fixed at Rs. 47.87,300, from 1st April, 1927; and this amount. after allowing for a readjustment of Rs 30.100 on account of excess debits to Posts and Telegraphs in the accounts of previous years, has been adjusted in the accounts for 1929-30 by reduction of receipts of the Posts and Telegraphs Department, vide Account No. 40-F, page 276. Out of this amount a sum of Rs 9.300 is pavable to certain Local Funds in Madras and the balance is distributed over all provinces and included under 'Sale of Non-Judicial Stamps'; see Account No. 20.

EXPENDITURE.

- 3. Stamps charges consist mainly of the cost price of stamps and the expenditure incurred upon agencies employed in selling them. Formerly the bulk of the expenditure was incurred in England where the stamps were manufactured. A Security Printing Press with a Central Stamp Store attached has now been established at Nasik Road where the printing of stamps has been carried on since November 1925 The accounts of the Press have been placed on a commercial basis from the 1st April 1926, see Account No. 20-B.
- 4. The work of the former Central Stamp Store at Calcutta has been taken over by the Central Stamp Store at Nasik. Local Governments get their supplies from this Store, the cost of the supplies being credited in the commercial accounts of the Security Printing Press.
- 5. With effect from the year 1929-30, the transactions in connection with the purchase and sale of plain paper used with stamps are being brought to account under the head 'Stationery and Printing'.

CAPITAL EXPENDITURE.

52-B.—Capital expenditure on the Security Printing Press.

6. The accounts of the Press are, with effect from 1st April 1926, being maintained in accordance with the special accounting procedure prescribed for Government Commercial Undertakings, which is explained in paragraph 1 of the introductory note on page XI. According to this procedure, the sums invested by Government in the Press have been shown as capital invested in a commercial undertaking, while the profit or loss arising out of it is shown in Account No. 20 or 20-A, as the case may be. Annual accounts in commercial form appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

EXPENDITURE—contd.

7. The Capital Outlay on the construction of the Central Stamp Store at Nasik Road, which was previously recorded under the Capital major head "7-A—Capital Expenditure on Central Stamp Store", has since been transferred to this head, this Store being now worked as an integral part of the Security Printing Press.

No. 20.—ACCOUNT of STAMP REVENUE for the year ending 31st March 1930.

)			+000.				
		CERT	Сентиль Сотеримент.	KEHT.						Prov	Provincial Governments.	THERE						
	India			1		Zoromanon					Rus							Ē
	General,	Balnohistan,	Frontic. Province.	Areas	Total.	Madras.	Government of Bombay.	Government of Bengal.	nt Government of United Provinces.	dovernment of Punjab.	Govern	ment Shan Slates	Government of Illhar and		Government	t Govern-	E	CENTRAL AND PROVINCIAL.
A.—Non-Judicial.	L B B 114	H. 250	## ## OSO	# 4				A	F	\	- ISB FERE	tion.	Отяка	and Berar				
					8,73,085	1,05,62,987	85,58,036	1,05,9	8 37,96,820	38.92.573	99.83 640		#	r#		<u> </u>	-	,
	Do- 24,190	09	7:2	:	25,022	81,620	2,09,555		_			:	24,10,467	18,78,678	6,02,590	82,979	4,56,07,547	4,64,80,632
Fines and Penalties	4,074	870	7,920	:	12,864	1,18,220	44,433			નેં 		:	92,300	14,829	3,053	11.612		1 88 691
Miscellansons.	. 22,674	i	1,661	105	24,430	006.6	1.72.013		96,5	<u> </u>	17,135	:	16,270	41,164	9,180			1 99 961
Recoveries from other Governments for the	H							67,182	94	740	202	:	402	2,643	989		2,64,991	2,78,751
cost of stamps supplied.	d. 10,843		:	:	10,343	1,470	1,04,755	T T								· 		
	4,95,395	55,209	3,77,431	17,649	9,45,744	1.07.74.197	HO 89 309	70	4		741			:	:	:	1.07.017	117360
Deduct-Refunds	- 28,328	219	11,662	472	€1,079	2,02,939	88,353	1,07,95,178	88		33,30,717	:	25,19,449	19,32,304	6,15,409	46,028	4,71,43,181	4.80.88.925
Total ANon-Judi-Aar ogn	14.87.00			(a)				2,00,000	11,840	1,01,754	3,27,901	:	182°87	14,790	6,848		15.53.973	15.94.459
cial,	1,00,10,4	54,652	3,65,769	17,177	9,04,665	1,05,71,258	90,01,039	1,01,10,110	38,03,023	40.57.897	30.09.81e		1				O Indicator	POLICE OF OT
B.—Judioial.	8.47 087	000	700 00 4	'									24,71,161	19,17,614	6,09,561	45,429	4,55,89,808	4,64,94,473
		CHT COLLEGE	00260061	721	17,12,266	1,46,37,529	88,08,005	2,92,93,967	1,43,72,040	75.45.034	426 64 08	30 000						
and the same of th	174	:	484	 :	809	192	4,969	6.99.1		F-06-6	10717160	_	67,00,623	48,22,746	13,89,937	62,467	9,36,27,740	9,53,40,006
1180ellaneous	1,069	:	200	689	1,842	622	1.093	004	:	9,201	1,200	<u>:</u>	5,293	41	2,607	:	24.493	25.101
Governments for the								286	:	185	321	20	6,375	26	· ;		0078	10.985
cost of stamps supplied.			:	-:	1.870	O	9						_			:	C 75.00	10,400
	8,50,180	1,28,243 7	7,36,753 1,	1,410 17	_	- 1	88,72,433	9 03 01 60.			191	:						
educt-Refunds .	12,538	5,573	11,975		30,075	1,17,666	<u> </u>	1,004		75,48,420 3		23,240 87	/ -	48,22,813	18,92,544	62,467	58,53C 9,37,19,191	9,54,35,777
tal B.—Judicial. 8,	8,37,652	7 179.99	7 94.770	1410	1 -	1	<u> </u>		00000	05/40	42,918	:	47,935	961,88	3,726	:	8,17180	8,47,255
Other Items		4	·		7°7 TT0'00'01	1,45,20,754 87	87,13,979 2,9	2,90,86,540 1,	1,42,61,644 7	74,49,675 8	39,31,021	28.240 RG	88 63 956	ㅗ_	-			
fits from Government commercial Undertak-						-								#6,00,617 I	13,88,818	62,467	9,29,02,011	9,45,88,522
overies of Indirect	:	:	1,55,984		1,55,984	:								· · · · · · · ·				
urges from Govern-								 :	:	:	:	:	:	:				1 KK 004
ndertakings	 - :	:	2,5	2,500	2.500											 !		Top'no'T
	13,04,719 1,7	1,77,823 10,9	10,90,547 1,77,071	27,4		2,50,92,012,177,15,018	15 OT 8 0 01		:	:	:	:	<u> </u> :	-	i			2.500
2		,		-		100	B'n orotor	2,50,050/L,8		07,572	69.33,837 23	23,240 1,11,	1,11,34,417 67,	67,18,131 18	19,98,379 1.0	1.07.896	018	14.19.41.470
、東省					*	(E) Believe	(2) Beliates to Becurity Printing		storo Todio States Agency. F Press.	2.					1	-1	- 1	S I B. THE COT 'S

										Proving	Расупиль Соуваниять.	CS.WTES.	0					
,		CENTE	Сентель Соубранскит.	CRIT.	ــــ					Per	Reserved.						Total.	TOTAL
	India General.	Balu- chistan,	North- West Frontier Province.	Other Areas.	TOTAL.	Govera- ment of Madras.	Govern- ment of Bombay	Govern- ment of Bengal.	Govern- ment of United Provinces.	Governa- Grant of Office of Punjab.	Government Government Burms,	Government of Dihar and Olissa.	Government of Central Provinces and Bergr.	Government of Assam.	States Federa- tion,	coorg.	1	AND
Charges in India.	£4	A#	##	R#	æ	æ	c#	Ħ	C#	##	a#	et e	r#	Ħ	æ	Ħ	¢‡	##
Superintendence	-289	:	2,078	9, 063	10,854	31,920	10,824	62,069	43,508	11,707	30,242	14,903	17,005	7,568	:	85	2,89,831	8,00,685
Charges for the Sale of Stamps—																		
Jadioial	5,591	903	3,209	33	9,735	1,27,134	51,037	1,50,890	1,01,913	35,409	25,679	65,200	29,778	11,967	100	495	5,99,062	298'60'9
Non-Judicial	9,243	1,624	11,012	:	21,909	4,23,437	1,09,323	2,27,146	1,24,446	1,09,587	 290°∓6	99,755	85,525	26,414	:	1,220	13,00,015	13,22,834
Value of Stamps supplied from Central Stamp Stores	3,275	5 810	6,974	18	10,677	1,84,785	83,731	1,82,426	F0,743	30,321	9,389	72,982	87,377	17,611	155	575	6,40,088	6 50,045
Value of Stamps supplied from Pro- vincial Stamp Stores	2,250	:	4,446	:	969'9	:	:	:	:	1,58,675	:	:	:	59	:	129	1,58,863	1,45,559
P TOTAL CHANGES IN INDIA .	20,070	0 2,837	27,719	9,115	177,63	7,67,276	2.64,915	6.82,631	8,40,610	3,45,759	1,59,365	9,52,540	1,69,685	63,619	355	2,504	29,89,359	30,49 \20
Charges in England.	n Englan	e	-		¢3	-J2											ŝ	
High Co	High Commissioner.	:	•	•	2,216	17	61	;	:	:	:	:	:	:	:	:	89	
Liebve Oxidation or a first		•	•	•	:	114	:	:	:	:	:	•	Ē	:		:	711	
R RIGHT			Γ^o	Total £	2,216	131	119	:	:	:	:	i	:	:		:	182	
e v ent	Total convented into Rs. at $\pounds 1 = ext{Rs} \cdot 13 extstyle 1$	to Rs. a	t £1 = 136		R. 29,558	H. H. 1,744	## 680	:	:	:	:	:	į	:	:	:	3,424 2,424	31,977
ae H		Ex	Exchange on ditto	ditto	268	3 13	7	;	:	:	:	:	:	:	:	:	20	886
D TOTAL CHARGES FOR COLLECTION OF STANF BRYBNUS	Collectic	DIN OF S	CAMP RBV.		89,592	7,69,033	2,65,602	6,22,531	3,40,610	3,45,759	1,59,305	2,52,840	1,69,685	63,619	255	2,504	29,91,803	30,81,395
, etc.						(a) Wester Securif	(a) Western India States Agency Geourly Printing Press To	Press Total	8,697	m								

No. 20-B.—ACCOUNT of CAPITAL INVESTED IN THE SECURITY PRINTING PRESS during and to end of the year 1929-30.

					Вом	ВАҮ.
					Capital invested during the year.	Capital invested to end of the year.
					Ð	R
CENTRAL GOVERNMENT.						
Investments in the Undertaking	&	•	•	٠	22,754	(a) 48,28,058
		$\mathbf{T}_{\mathbf{c}}$	otal	•	22,754	48,28,058
Deduct-Expenditure charged to Ordinary Revenues	•	•	•	•	•••	29,68,720
Net Expenditure not charged to Revenue	•	•	•	•	22,754	18,59,338

⁽a) Includes capital outlay on the construction of Central Stamp store at Nasak Road, which has been transferred to this head in 1020-30.

VIII and 8-Forest.

REVENUE.

Revenue from Forests may be divided into three main classes:--

(1) Produce of Government forests.

(2) Revenue from forests not managed by Government.

This consists of duty on foreign timber and other forest produce, together with revenue from shared and private forests.

(3) Miscellaneous

The chief item under this head is the proceeds of the sale of confiscated drift and waif wood.

The principal source of revenue is the sale of timber and other produce of Government forests.

Expenditure charged to Revenue.

- 2. The expenditure falls under two main heads:-
 - (1) Conservancy, maintenance and regeneration.

(2) Establishments.

Revenue expenditure includes, besides working expenses incurred on the production of revenue and on the realisation thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency; that is to say, the cost of all operations in connection with the conservation and regeneration of forests, including the replacing of forest crops by artificial means after harvesting, which may be required from year to year to maintain the forest in a state of normal efficiency.

3. The head 'Interest on Capital' records the interest on Forest capital outlay charged to the head "52-A —Capital Outlay on Forests not charged to Revenue",—see paragraph 4 below.

CAPITAL EXPENDITURE.

52-A.—Capital Outlay on Forests not charged to Revenue. 8-A.—Capital Outlay on Forests charged to Revenue.

4. These capital major heads have been opened in the accounts for the exhibition of capital outlay on Forests. All expenditure of a capital nature in the Forest Department is recorded in the first place under the head 52-A—Capital Outlay on Forests' outside the revenue account, and any expenditure which the Local Government may decide to meet from revenue is deducted from the total expenditure recorded under this head and transferred to the head "8-A—Capital Outlay on Forests" within the revenue section of the account. The same principle has been applied to the Forest expenditure of the Central Government also.

No. 21.—ACCOUNT of Forest Revenue for the year ended 31st March 1930.

		CRETEAL GO	Cestral Governmet.						PROTINGIAL GUVERNUESTS.	VELKEETS.							
•	India, General,	Ralnehistan.	North-West Frontier	TOTAL,	#	Government	Government	Government of Uni ed		1 2 1	Tita.	Government of Bihai and	Government of Contral	•	Govern-	TOTAL.	TOTAL CENTRAL AND
	(g)		rroymes.		Madias.	Bombay.	Bengal.	Piovinces.	Punjab.	of Burma.	Frderaron.	Ci issa.		4	Guorg.		FROVINGIAL.
	άţ	##	##	#i	æ	#	#	æ	AT.	#	ä	## ##	##	뀸	æ	#	AA
Receipts in India,																	İ
Revenue from timber and other produce re-															* ************************************		
by Government	20,47,185	6,922	7,96,427	28,50,534	20,77,168	208,72,72	6,80,934	8,30,625	92,13,697	16,59,089	6.979	29.287	10,70,070	10.50.959	166 991	5000	
Revenue from timber and other produce removed from the forests									•				C I We I wa		# 00 f	L, 57, 52, 01 U	1,65,82,610
by consumers or pur- chasers Dmft. and waif wood	52,287	11,543	28,113	87,143	35,61,941	47,68,408	22,20,057	19,49,895	3,70,894	1,20,81,662	15,04,038	9,24,539	35,09,645	21,50,652	05,540	3,70,75,331	3,71,62,474
nd confiscated roduce.	:	:	19,166	19,155	12,496	2,554	20,306	3,031	1,38,351	7,96,084	653	1,00,1	1,434	32,557	:	5.08.576	K 97 731
managed by Govern- ment	÷	3,805	685	4,490		42,046	:	24.384	9.830	2.99.314	89.508			200	1		
Profits from Government					040 101						2	:	122,40	11200	:	6,59,379	5,63,869
質	:	:	:	:	1,24,370	:	:	:	:	22,50, 6	:	:	:	:	:	23,74,636	23,74,686
ment Commercial Un-					90					1							
	:	:	:	:	1,47,000	:	:	:	:	9,49,157	:	:	:	:	:	10,96 057	10,9%,657
Miscellaneous	1,87,307	6,830	26,819	1,71,016	4,81,653	4,65,647	1,35,684	5,80,244	4,33,501	8,89,560	9,222	84,804	4,17,505	2,00,711	45.984	31,44 075	33,15,001
	22,36,839	29,300	8,66,199	81,32,338	64,05,128	754,30,08	186,55,08	63,47,239	31,59,182	1,88,34,043	15,90,519	0,82,231	60,01,984	35,80,219	3,77,758	5,84,90,760	6.16.23.098
in Deduct-Rakunds .	1,788	:	1,822	3,610	49,207	81,493	£'903	1,67,591	1,411	11,7,11	6,723	42,956	92F'F	115,61	5,811	8,73,553	3,79,163
Total BECEIPTS IN INDIA	22,36,051	29,300	8,64,377	81,38,728	63,55,921	70,74,964	30,52,078	61,79,638	31,57,771	1,87,82,301	15,83,796	9,39,275	60,97,503	85,20,008	5,71,947	5,81,15,307	6,12,43,935
Receipts in England.	in En	gland.		લ	e3			1					#	,	H	43	1
Misc.llaneous	Ligh Commissioner.		•	9	88	:	:	;	:	:	;	:	n	į	518	FF9	
Ditto converted into R at £ 1=H135	ıt £ 1=R			£ 73	R 374		:1	:			:		#	· :	H 0,840	H 7,261	7.334
Exchange on ditto		•	•	:	4	:		:	:	:	:	:	:	•	88	85	. 88
	TOTAL	Total Forest Revenue	ENUE .	31,28,801	63,56,279	79,74,964	30,52,078	61,79,638	81,67,771	1,87,82,301	15,83,796	9,39,275	59,97,516	35,20,008	5,78,880	5,81,22,556	6,12,51,857

(a) The column India George in this Account includes transactions at Hondquarters, facilading the Forest Research Institute and College, those counceted with funportant Forest Sarreys and also the Friest Adm night thous at Aum of April 1, the An innune, Gentral

No. 21A.-ACCOUNT of Charges for Management and Collection of Forest Revenue for the your ended 31st March 1930.

		ī							A	TOAL COAL GOVALYNE IT.	TELVER IT.						
	<u>.</u>	CRYTAAL G	CRYTRAL GOTFRYBAT.					B11				Transferred.	irral,	!			TOTAL
,	Indfa, General, (a)	Baluchistan.	North-West Fronting Province.	Torse	Garerumenc of Mad ar	Government of Bengal,	Government of Unived Pravances	Go.cr ment of Pun ab.	Government of Diban and Others.	Government of Confession for Provinces and Betate	Government of Arkam,	Government of Pantony.	Gottiment of Butuna,	Govern- ment of Chotz.	Shan States Federation,	Terst	Pioyi diala
Öharges in India.	#	23	#	24	74	 # 	H	#	#	#	#	≈	43 HT	'	44	5 ,	群
Genoral Direction.	39 000			39,600	701'97	:	£61,04	31,750		40 749	:	26,392	46,104	•		2,40,380	2,79,380
Pay of Establishment	12,817	: :		12,817	24,259	•	11,421	19,175	: :	12,076	:	12,146	37,923	·	:	1,17,200	1,30,117
Allowanses, Honoraria, etc.	7,118	:	•	7,118	8,147	•	10,127	682'05	:	4,783	:	50,430	11,605			75,6' 1	82,709
Supplies and Services and Contingencies	2,562	:	:	2,562	41,599	:	5,859	6,475	:	4,306	;	1,993	9,451		•	70,588	73,150
Bstablishment charges pay- able to other Governments, Departments, etc.	:	:	996	3,6	18,570			1,500	:	:	:	5.600	2,658			28,328	28,694
TOTAL	61,497	:	398	61,8,3	1, 38,067	:	67 6 0	79,489	:	62,514	:	76,808	1,07,741	:		6,32,277	5,94,140
Conservancy, Main- tenance and Re- generation,																	
Timber and other produce removed from the Folests by Government Agency.	0,87,850	2,496	6,20,514	15,10,860	0,44,142	2,38,678	4,17,684	9,07,162	11,303	6,89,943	6,20,712	11,78,233	1,39,730	42,831	4,819	48,45,237	68,56,097
Timber and other produce removed from the Forsets by consumers or pur- chasers	1,329	:	:	1,329	2,00,090	1,82,329	2,23,172	1,884	31,134	2,22,551	40,911	67,798	1,23,160	:	71,976	11,53,005	11,54,334
Maintenance, repairs and renewals	2,18,827	676	51,867	2,71,350	2,94,316	1,20,864	4,15,655	83,047	86,153	2,24,838	3,23,936	1,89,373	5,60,034	31,804	21,426	23,51,451	26,22,801
Conservancy and regeneration .	27,164	1,573	7,257	35,994	1,12,874	1,24,969	3,76,164	-2,8'93	43,399	2,42,975	47,103	1,25,540	3,60,981	89,786	54,063	16,13,741	16,49,735
Miscellaneous	2,03,923	199	37,582	2,42,166	18,817	(20,742	87,037	2,18,494	47,421	65,768	1,30,337	3,57,524	2,15,060	8,940	19,027	11,34,767	13,76,933
Suspense: Works Advances	-200	i	2,435	2,235	2,328	-2,949	:	5,782		-3,652	3,6,8	-18,903	4,348	94	1,105	-28,534	-26,299
Torac	14,38,893	5,386	6,19,635	20,68,934 12,72,507	12,72,507	6,89,833	14,70,312	12,90,692	2,19,372	13,92,423	11,66,615	18,89,565	13,94,617	1,18,455	1,72,416	1,72,416 1,10,69,667 1,31,58,601	1,31,33,60

Pay of Betablishment . 3,03,930 Allowances, Honoraria, etc. Surplies and Services and Contingencies Grants-in-aid, Contributions, etc. Gharges payable to other Governments, Departments, etc. Total . 32,808	26,358							_								- Care 1 - C
·		79.623	4,00,911	12,98,371	3,54,689	7,15,226	4,29,709	2,19,579	11,07,987	3,54,982	14,25,858	10,98,928	77,386	1,16,702	219,06,08	85.06,528
	0.00	100 80	1 00 000	4 60 276	1 68 179	9.89.082	1,77,120	81,910	4,74 (07	1,92,910	3,41,369	8,84,745	20,476	1,13,846	32,00,042	88,08,870
1	4, 50 S	700,02	1,00,020	6 30 CO				637	1 00 000	49 110	76 159	4. 59.99B	2 RAT	90 a 27	19 93 149	14.46.986
Contribu- to other Depart-	1,048	24,360	1,10,243	1,71,808	46,205	1,88,591	1,02,4 3	21,402	L,57,70.5	0116,0	1016	O CONTACTOR	1000	, co.	OFT COCKET	000°0#.
to other Depart-	:	1,140	11,489	400	:	8,550	375	245	:	13,014	:	:	4,148	:	27,962	39,451
TOTAL			39,603	30.083		:	:	:	:	:	1,9 10	3,29,204	-39,176	2,049	3,20,791	2,88,188
-	: 6	070 20 1	10 60 975	38 80 79d	8.25.739	16.50.870	10,12,368	5,0%,075	22,27,662	8,44,951	22, 65, 134 1	48,07,612	94,233	3,22,133	1,72,14,588	1,83,13,803
	00000	1,00,090	a la fort	ilo los				- 			i	-				
Miscellaneous.																
Losses on Government Com-			:	1,56,049	:	:	:	:	:	:	:	:	:	:	1,56,049	1,56,049
Forest Survey (Burna)	:	:	:	:	:	:	:	:	:	:	:	11,995	:	:	11,995	11,995
\perp				1,50,040	:	:	:	:	:	:	:	11,995		:	1,68,044	1,68,044
<u> </u>		0000	20.03	1 0.9 Oak	30.551	(4.194	30,666	34.953	1,80,757	25,793	95,594	1,82,207	8,477	2,817	8,58,248	9,11,749
Interest on Capital . 34,609	:	18,8112	00,00	1,00,000	TOR VALLE							15	-			
TOTAL CHANGES IN INDIA 24,08,669	37,051	8,04,253	32,48,673	43,81,858	15,47,023	32,52,976	24,73,215	7,61.700	38,63,356	20,42,364	43,27,150	65,04,242	2,21.165	4,97,366	2,98,72,824 3,31,21,397	3,31,21,397
Charges in England.	land.		4 2	ઝ	e).	લ	ન- લા		ч	eń 	લ	Ų	43	48	φ	
Secretary of State.	1			_						-						
P Expenditure in connection with recruitment	ent .		7	:	:	:	:	:	- :		·	:		-i- :		
High Commissioner.														-		
Government Scholarship			155	: :	. S	差:		7.305	. z	3,519		1.42	: : .	. :	414	
Leave Falaries and Deputation Pay .		. ,	5, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	7,420	1666	121	3.376	1,79.	80,7,8	2,385	4,763	1.028	:22:	7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7	16,1:.8	
Alluwanees for Probationers, etc.				9098	. 1111	::	617	• :	:	· ;		28	. :	17	7. E	
Charges on resonat of Timber Andit .				я :	021	:	::	: S:57	: .	וו	:	2.1			120	
	TOTAL	AL E	15,761	11,722	6,318	12,5.8	064,9	3,230	6 155	4.970	6-18.0	40.018	272	6.515	1,05,582	
Total Characa in England L	see in Englis	, F	15.768	14,722	5, 18	12,528	0,430	3,234	t, 17.5	5,976	7×.40	810'01	. 22.	6 16	1,05,582	
obs. Press province and prior Du of Plantia 133.	of PI-158	13.	H 2.10.213	R 1,96,292	71,290	1.67,047	# 86,626	H. 188	4. S.E.E.B.B.	79,681	4. 1,25,099	# 5,34,982	1,006	13,418	R. 11,07.761	16,15,004
	Exchange on diffe	diffo -	1.918	1,647	410	1,290	7.0	155	718	800	Giat	1,390	41	100	11,532	13, 650
Toral Foil	T Expension	. IND	457,08,13	45,79,297	16,19,793	34,21,322	25.60,171	8,05,255	19,50,417 Til. 21,24,673	21,22,673	11, 3,277	70,42,011	ធាន។ ១១	5,10,733	3,12,92,117	3,47,52,851

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No. 21B.-ACCOUNT of FOREST CAPITAL OUTLAY during and to end of the year ended 31st March 1930.

		Cent	Central Gorernneut.	ent.	1				Ħ	Provincial Governments	re uments.							
		India, Gueral	North- West Fronter Province	Total.	Gargra- inent of Maling,	Govern- ment of It whay.	Govern- ment of Bengal	Govern- ment of United P.ovínes	Govern- incut of Punjab.	Government Вагіпа.	nont of	Govern- ment of Bilar and Ouses	Govern- ment of Central Provinces and Bergr.	Govern- ment of Assam.	Governament of Coorg.	Shan Slates Federa-	Toral.	TOTAL, CENTRAL AND PRUTE- OIAL,
					Reserved	Trums-	Reserved.	Reserve	Reserved.	Reserved.	Trans-	Reserval.	Reserved.	Reserved.				
		#ì	#i	#	#	#i	#	Ħ	æ	#	群	#i	æ	æ	*	r#	123	3£
Conrocuications and Buildings		59,406	26,5,7	55,973	1,62,758	2,15,389	88,011	1.14,511	56.0 15	:	3,99,776	1,08,905	1,63,770	1.16,470	40,916	25,900	12	15,48,444
Construction of Forest Bailways and Tramways	ways and Tramways	:	:	:	:	1,65.	•	19,925	44,243	:	:	:	-26,680	88,253	:	:	1.97.397	1,27,397
Organisation, Improvement and Extension of Porests	ınd Extension of Forests	16,495	163	16,65	55,208	8,031	124,12	:	2,54,36.	180	37,30)	19,916	7,541	30,930	820	1,478	4.89.715	4,56,373
Live Stock, Stores, Tools and Plant	d Plant	3,84,6 0	5,857	2,90,457	31,110	15,352	7,142	:	6,355		20,196	11,775	16,065	22,960	257	5,817	1,37,009	4,27,466
Forest Survey	•	:	:	:	11,977	1,23.	:	:	8,929	:	2,50,769	:	:	305	0,603	:	2,82,116	2,82,116
Establishments	•	34,525	3,379	37,9∩4	37,904 1,85,7.9	:	:	:	1,26,053	:	1,618		:	8,646	39,176	:	3,50,212	3,97,116
Investments in Government Commercial Under takings.	Commercial Under tak-	:	:	:	(") ,-2,40,979	:	:	:	:	;	727 6C	:	:	;	i	:	-1,87,505	-1,87,505
Suspense: Work advances	•		: :	:	:	:	110	:	•	:	:	:	:	→ i	:	<u>;</u>	011	. 110
Doduct-Reseipts and recoveries on capital accounts	eries on capital accounts	•		:	19.073	£69,61	;	:	:	:	:		:	•	:	:	38,767	38,767
Total Expenditure during 1929-30	. 08-88	(a) 1,65,026	37,946	4,00,9 2 1,83,720	1,83,720	2,22,021 1.16,681		1,34,436	4,95,251	<u> </u>	7,19,133	1,10,596	1,60,696 2,65,544	2,65,544	90,282	.33,135	96,11,768	30,12,750
Doduct—Expenditure met from Ordmary Revenues $3,65,026$	ron Ordinaly Revenues	3,65,026	35,906	35,966 4,00,992 4,30,699	669'08'F	160'666	1,16,684	1,31,436	4,95,951	7, 9,313	7 69,133	1,40,596	1,11,550 1,77,310	1,77,310	90,283	33,195	27,21,337	31,22,329
Not Expenditure not charged to Revenue.	1 to Revenue	•	:	:	('') -2,46,579	i	:	:	:		:	:	49,146	88,254	:	:	1,09,579	-1,09,579
<u> </u>	Charged to Revenue	8,34,250	3,73,756	12,08,0	7,00,319 11,23	1,23 767 8	13,3h7	09,740	19,88,828	101'01	47,35,899	6,30,8%	1,27,716	6,53,804	99,266	72,944	1,46,11,838	1,53,19,675
Errand: ture to bad or 1923-30	Not charged to Revenue	;	:	:	9,53,910	7,84132		(4) 5,1.8,6 19	12,483	47,53,0f0 	0.00	:	4,95,625 5,47,102	,47,102	:	:	33,61,957	53,61,957
*							1	-	-									

IX and 9—Registration.

The revenue under this head is derived from fees levied on the registration of documents. The work of the Department is to be regarded more as a convenience to the public and to Government than as a means of providing the administration with funds, as the bulk of the revenue is expended on the cost of administration.

No. 22.-ACCOUNT of RECEIPTS under REGISTRATION for the year ended 31st March 1930.

		CENTRAL G	Central Government.						A	Photimolal Guvernments.	VE DINKENT	ž					
										Bu ma.		Government	Government				TOTAL
	Tudfa Gencial.	Balnchus- tan.	North West Franter Province,	TOTAL.	Gavermment of Madras,	Government of Bombay.	Government of Bungal.	Government of United Provinces.	Government of Panjab.	Government of Burma.	Hhan Sales Fidill-			Government of Assam,	Government of Coorg.	Tortz.	AND Profincials.
Receipts in India.	##	r#	댎	#	æ	#1	#	H.	est.	æ	#i	#	æ	##	æ	 	r#
Fees for Registering Documents	66,193	4,925	62,029	1,36,147	25,85,495	11,94,694	28,05,785	9.50,198	8,11,746	2,96,680	290	15,52,479	6,36,076	1,97,114	8,698	1,13,80,237	1,15,16,374
Fees for copies of Registered Documents	11,971	1,161	6,065	19,697	86,525	29,431	1,40,340	74,594	770'6S	4,029	:	60,921	24,163	7,063	110	5,16,050	5,35,747
Miscellaneous	6,632	227	4,773	11 632	8,91,532	12,203	9,27,963	8,12,781	32,869	39,087	:	96,010	89,572	6,141	125	16,58,888	16,70,520
	84,796	6,313	76,367	1,67,476	35,63,562	12,26,328	31,74,093	13,77,673	9,33,659	6,40,396	969	17,09 410	6,99,831	2,10,318	8,933	1,35,55,105	1,37,22,641
Doduct-Botands	€30	:	172	609	£20'9	3,547	4,960	808	7 86	079	:	FF.L'T	162	186	хo	19,133	19,737
Total Broblets in India	84,366	6,313	76,195	1,66,874	35,57,508	12,32,781	31,69,133	13,76,865	9,33,425	6,39,756		17,07,666	699,669	2,09,337	8,928	1,85,86,080	1,37,02,904
Receipt in England. High Commissioner.	Englan nissioner.	Ġ.				£ (a)										ch .	
Ditto converted into Bs. at £1=13\frac{1}{3}	ted into B	s. at £1==	133	: :	:	## 9	:	. :			: :	:	: :	: ;	: :	## P	9
-	Exch	Exchange on ditto	tto .	:	:	:	:	:	:	:	:		:	:	-:	:	:
Total Beceipts under Begistration	under R	EGISTRATI	. No.	1,66,874	35,57,508	12,32,787	31,69,133	13,76,865	9,33,425	6,39,756	963	17.07,066	6°96669	2,09,337	8,928	1,35,36,036	1,37,02,910
																	-

(a) Actual amount adjusted in the High Commissioners Account for 1939-30 18 92, only.

Charages in India Base Paris P)	200						Раотис	Раотипла Сочевнивитв.	cats.						
Charges in India Part Pa										Transf	erred.							TOTAL CENTRAL
Charges in Italia. R. R. R. R. R. R. R.		India General.		North- West Frontier Province.	Total.		Government of Bumbay.		Government of United Provuces,		Government of Barma.	Government of Dahar and Orusa.	Government of of , Contral Provinces					PROVINCIAL.
Physical charges	Charges in India.	p#	##	æ	æ	R#	æ	群	#	Æ	æŧ	æ	æ	群	æ	#	##	e#
## Charges	Superintendence	:	;	:	:	80,518	36,884	83,931	46,117	:	:	33,201	38,397	21,835	:	:	3,43,883	3,43,883
Assume the cost of joint shifteness of joint s	District Charges	11,438		14,440	29,030	28,39,539	6,27,498	21,28,722	4,29,014	701,66	1,87,639	6,12,718	1,84,364	1,52,295	1,967	711	72,63,574	72,92,604
Activation of the cost of joint being stated at the cost of joint being stated at the cost of joint being stated at the cost of joint being oversease and the cost of joint being stated at the cost of joint being oversease and the cost of joint being of joint being oversease and the cost of joint being of joint being oversease and the cost of joint being of joint being oversease and the cost of joint being oversease and the cost of joint being oversease and the cost of joint being of joint being oversease and the cost of joint being oversease and the cost of joint being oversease and the cost of joint being of joint being oversease and the cost of joint being oversease a		:	:	:	:	:	:	:	21,921	:	:	i	:	348	:	:	22,286	22,286
Lab Expenditure in Lodin Lidas \$,144 \$,1440 \$,9000 \$	—Share of the cost-blishment employed inistration of the number Act, etc.	;	:	i	:	12 000	•	;	;	:	:	:		:	:	•	000'61	12,000
Commissioned	Total Expenditure in India	11,438	3,143	14,449	29,030	29,08,067	6,64,382	22,12,653	4,07,052	99,107	1,87,639	6,48,919	2,22,761	1,74,495	1,967	711	76,17,713	76,46,773
Commissions— Co	Charges in England.]			ಈ				33						&	
Total £	High Commissioner					-	213						-		 ,		914	
Total £	Sterling overseas pay	:	:	: :	: :	: :	:	: :	: :	: :		: :	: :	: :	: :	: :	01	
Total £																	-	
Exchange on ditto		:	:	i	:	: !	712	:	:	:	1	:	:	:	:	:		
Exchange on ditto	Ditto converted into Ba, at £1=	:	:	i	: .	:	H. 9,489	:	i	:	139		:	:	:	<u> </u>	# 8%),6	9,628
Charder under Registral 14,449 29,030 29,030 29,030 29,12,653 4,97,059 99,107 1,87,780 6,48,919 2,22,761 1,71,445 1,907 711 76,27,450 (a) Includes expenditure in Agency That is, which is "Reserved". (a) Includes expenditure in Agency That is, which is "Reserved". (b) United Includes charges classified in expenditure on Surpended Transferred Subject.	ditto	:	:	:	:	:	2.2	:	:	:	21		:	:	:	<u> </u>	7.0	7.9
(a) Includes expenditure in Agency That is, which is "Reserved". (b) Differ In Apprehiment Child Thacks, which is "Reserved". (c) Unite in Apprehiment Thinks is "Reserved". (c) Unite in Appenditure on Surpenditure on Surpended Transferred Subject,	Charges under Registra-	11,438	3,143	14,449		29,08,057	,	(h) 22,12,653	4,97,059	(e) 90,107	1,87,780	(°) 6,48,919	2,32,761		1,967	711	76,27,450	76,56,4E0
		\$335	Includes e	l Syenditure Ditto Sytto	m Agent v. In Parjeeln in Anoul 1)	Fig. 18. why his ingression Chit. intract. Wheel sudding on S	1 15 " Kenery 16 " Keenye 18-Dended Tr	d ". l'incts, which rd ". nnsferred Su	h is " Reserv	ed ".					-			

IX A and 9 A-Scheduled Taxes.

These heads were opened for the first time in the accounts for 1922-23. They record the transactions relating to taxes imposed by Provincial Governments under the Scheduled Taxes Rules. If, however, a new Scheduled Tax takes the form of an extension of existing methods of taxation, such as a registration fee or a stamp duty, the additional receipts are recorded under the major heads of revenue concerned and not under this head.

2. The cost of collection of a Scheduled Tax, where a separate agency has not been appointed for the purpose, is adjusted under the ordinary major heads. Only the cost of special establishment, if any, employed on the collection of these taxes is debited to "9-A—Scheduled Taxes".

No. 22-B.—AUCUUNT of KEVENUE from SCHEDULED JAXES 10F the year chueu old march lodge.

		Government of Bombay.	Government of Bengal,	Government of Burma.	Tolal.
		##	#	- -	#4
	Entertainment Tax	7,86,815	4,29,140	•	12,15,955
	Betting Tax	12,81,207	12,00,026	36f ⁴ f[⁴ f	28,45,732
	TOTAL	23,18,022	16,29,166	4,14,499	40,61,687
	Decluot-Refunds	6,183	43	:	988'9
	NIT REVENUE UNDER SCHEDULED TAXES	20,11,839	16,29,123	4,11,499	40,55,461
		r	nonto mo		
A. an		GOVDRNHRNT OF BOMBAY,	GOVERNMENT OF BEAGAL	Goubries Of Lurna.	Toral.
đ AA.		Reserved.	Reserved.	I ransferred.	
Principa			#	2	a#
.l Roven	Collection of Entertainment Tax	20,781	:	:	20,731
ue H e ad	Collection of Betting Tax	:	15,000	8,469	18,469
s. etc.	TOTAL CHARGES .	20,781	15,000	3, 169	30,200

X .- Tributes from Indian States.

The revenue recorded under this head represents tributes received from the protected States, in several cases as a result of exchanges of territory and cettlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops.

Tributes from the Shan States in Burma which prior to 1921-22 were recorded under this head, are now credited to "Land Revenue".

No. 23.—DETAILED ACCOUNT of TRIBUTES and Contributions from Indian States for the Year ended 31st March 1930.

		-	٠.							Æ	R	1 1 2
		IND	ia, G	ENER.	AL.						1	1
Tribute from			•							7,014	' 	1
,,	Amjhera				•		•		•	33,019		Í
"	Banswar	ra		•	•	•		•		17,500		İ
٥,	Bundi Bihat	•	•	•	•	•	•	•	•	1,30,000		1
"	Charkha	191	•	•	•	•	•	•	•	1,400		i i
31	Dungarp		•	•	•	•	•	•	•	8,588		!
" "	Holkar	,	•	•	•		•	•	•	17,500 5,884		Ī
,,	Jodhpur			•	·			:		98,000		
,,			•	•				•		4.00,000]
22	Kotah	•	•	•	•		•	•		2,34,720		
,,	Khilchip	ur	•	•	•	•		•	•	11,134		
"	Lawa	•	•	•	•	•	•		-	225		
"	Paldeo Panna	•	•	•	•	•	•	•	•	164	•	
,,	Rutlam	•	•	•	•	•	•	•	-	6,687	. 1	
,,	Sailana	•	•	•	•	•	•	•	• [42,000 21,000	'	
))))	Shahpura	ւ .			•	_	•	_		10,000		
,,	Mewar			•		:	•	:		2,00,000	,	
39	Jhalawar	i		•	•			•	-	40,000	i	
									- 1	,,		
						_			ŀ		_ 12,74.780	
Contribution	from Jodh	ipur to	ward	s cos	t of	Erir	pura	Irregu	ılar		1	
Forces	£ 77	-1- /	1	,	* T	. · ·	٠,	~·		1,15,000		
Contribution	Irom Lot	ean tow opal			Deo Tur	li lri	egular	f'orce	s .	2,00,000		
93	T	ora ofvar	,,	,,	DIO	par C	Conting	gent Cont	1	50,645	'	
))	,, Jak	Jia	71	21	gen		MINT IV SI	Cont	.in-	1,37,127	ı	
,,	,, De	was		_	, g c		•	•	•	28,475	1	
,,	,,			•	•	•	•	•	•	20,710	5,61,247	
									- 1			
Contributions	towards t	he mai	ntena	nce o	f Mal	wa E	Bheel (Corps :-	- 1			
From A	lirajpur		1			•	•	•	.	1,271	,	
т.	,								1			
" Д	har	•	I	•	٤	٠	•	•	•	6,602	1	
τ.	babua								1	005	-	
,, 0	uabua	•		•	•	•	•	•	•	635		
" Jo	h t		_	_	_			_		966		
,, 00		•	•	•	•	•	•	•	• 1		9,474	
eshkash <mark>an</mark> d	Subsidy f	rom M	Evsore)					_		24,50,000	
			- y				•		-	•		
					Del	luct-	-Refu	nds			1,76,074	
		-							\mathbf{T}	OTAL INDIA,	General .	41,19,427
		7	IADR.	AS.								
B 13 C .	Ш										# 00 333	
Fribute from Peshkash and			oohin	•	٠	•		•		• • •	7,83,112	
		Trava	Demi	•		•	•	•		• •	2,00,089 13,318	
"	"	I lava.	11010	•	•					• - '	10,010	
										TOTAL	MADRAS .	9,96,519
]	Вомва	Y,								
											, ,	
hibute from				•	•						6,84,783	
, ,,,	Other Pet	ity Star	tes	•	•		•	*			83,230	
Contribution	from Baro	ua Stat	te	٠	. 1		•	•		• •	4,02,403	
	Jagii	dars, S	outhe	in Al	an rafi	ta Co	untry				74,250	
subsidy from	Cutch	•	•	•	•	•	•	•		•	82,258	
										TOTAL.	BOMBAY .	18,26,924

No. 23.—DETAILED ACCOUNT of TRIBUTES and Contributions from Indian States for the Year ended 31st March 1930 -- concld.

													R
										Brong	ght for	rward .	64,42,870
				Be	NGAL.								
Cribule from	m Cooch Beh	ar	•	•	•	٠.	•	•		•	•		67,701
	Ux	ited f	eov!	inces (оғ Ас	ra an	d Oci	ЭН.					
ribute from	m Benarcs	•	•	•	•	•	•	٠	•	•	•		2,19,000
				P	UNJAB								
rib u te from	chamba	•		•	•	•		•	•	•	• }	2,307	
,,	Mandi	•	•	•	•	•	•	•	•	•	•	1,00,000	
23	Suket other petty	States	•	•	•	•	•	•	•	•		32,837	
39	Other becol	Doctor.	•	_	•	•	•	•	·	•]		
										To	DTAL P	UNJAB	1,46,14
					Bu	RMA.							
	on Karenni S	u 4.											5,80
hituka fro	yn Various DA	ite Ste	1105	Bif	FAR A	XD OF	USSA.						96.44
Crinutes f ro	om various pe			•	•	•	•	,					96,44
	om various pe		Cen	•	•	ND OR	•	erar.					96,44
	om various pe om Kawardha	State	Cen	•	•	VUES A	•	ERAR.				30,000	96,44
'ributes fro	om various pe om Kawardha Nandgaon	State	Cen	•	•	YUES A	ли В	ERAR.		:		80,000	96.4 <u>4</u>
hibutes fro	om various pe om Kawardha Nandgaon Chhuikhao Khaitagar	State ,, lan ,,	Cen	•	•	VUES A	•	ERAR.				80,000 12,000 80,000	96,4 <u>4</u>
hibutes fro	om various pe om Kawardha Nandgaon Chhuikhao Khainagar Bastar	State ,, lan ,, h ,,	Cen	ral 1	•	YUES A	ли В	ERAR.		•		80,000 12,000 80,000 20,000	Ωđ.4 4
ributes fro	om various pe om Kawardha Nandgaon Chhuikhao Khairagar Bastar Raigarh	State ,, lan ,, h ,, ,,	CENT	ral 1	•	YUES A	ли В	•				80,000 12,000 80,000 20,000 5,500	96.4 <u>4</u>
'ributes fro	om various pe om Kawardha Nandgaon Chhuikhao Khainagar Bastar	State lan ,, ch ,, ,, ,, ,,	Cen	ral 1	•	YUES A	ли В	ERAR.				80,000 12,000 80,000 20,000 5,500 1,200	96,44
ributes fro	om various pe om Kawardha Nandgaon Chhuikhao Khairagar Bastar Raigarh Udaipur Sarangarh Korea	State ,, lan ,, ,, ,, ,,	CENT	rral]	•	YUES A	ли В	•				80,000 12,000 80,000 20,000 5,500 1,200 4,500 750	96,44
ributes fro	m Various pe m Kawardha Nandgaon Chhuikhao Khairagar Bastar Raigarh Udaipur Sarangarh Korea Sakti	State lan,, lan,, '' '' '' '' '' '' '' '' ''	CENT	rral]	PROVI	KUES A	and B	•	•			80,000 12,000 80,000 20,000 5,500 1,200 4,500 750 1,500	96.4 <u>4</u>
ributes fro	m Various pe m Kawardha Nandgaon Chhuikhao Khairagar Bastar Raigarh Udaipur Sarangarh Korea Sakti Jashpur	State ,,, lan ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,,	CENT	rral]	PROVI	KUES A	and B	•	•		•	80,000 12,000 80,000 20,000 5,500 1,200 4,500 750 1,500 2,750	96.4 <u>4</u>
ributes fro	m Various pe m Kawardha Nandgaon Chhuikhao Khairagar Bastar Raigarh Udaipur Sarangarh Korea Sakti	State	CENT	rral]	PROVI	KUES A	and B	•	•		1	80,000 12,000 80,000 20,000 5,500 1,200 4,500 750 1,500 2,750 2,750	96,44
ributes fro	m Various pe m Kawardha Nandgaon Chhuikhao Khairagar Bastar Raigarh Udaipur Sarangarh Korea Sakti Jashpur Sirguja	State	CENT	rral]	PROVI	NUES A	AND B			•		80,000 12,000 80,000 20,000 5,500 1,200 4,500 750 1,500 2,750	96,44 2,10,93
ributes fro	m Various pe m Kawardha Nandgaon Chhuikhao Khairagar Bastar Raigarh Udaipur Sarangarh Korea Sakti Jashpur Sirguja	State	CENT	rral]	PROVI	NUES A	AND B			•		80,000 12,000 80,000 20,000 1,200 4,500 750 1,500 2,750 2,750(a)	
ributes fro	m Various pe m Kawardha Nandgaon Chhuikhao Khairagar Bastar Raigarh Udaipur Sarangarh Korea Sakti Jashpur Sirguja	State	CENT	rral]	PROVI	Ton	AND B			•		80,000 12,000 80,000 20,000 1,200 4,500 750 1,500 2,750 2,750(a)	2,10,93
Tributes fro	m Various pe m Kawardha Nandgaon Chhuikhao Khanagar Bastar Rangarh Udaipur Sarangarh Korea Sakti Jashpur Sirguja Changbha	State	CENT	rral]	PROVI	Ton	AND B			•		80,000 12,000 80,000 20,000 1,200 4,500 750 1,500 2,750 2,750(a)	

⁽a) A sum of Rs. 150 paid in advance during the year 1928-29 was adjusted in the accounts for that year.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1929-30.

Sections B. & BB.—Railway Capital and Revenue Accounts.

Rs.

(Receipts . 2.43.676 (Receipts . 37.19.46.632

	(Rec	eipts	2,43,676		Receipts	. 3'	7,19,46,632
apital	{		Revent		}		
Accounts.	Exp	enditur arged to	e no; Acco o Revenue. 30,18,33,675	unts.	Expend	iture 3	1.05,28,783
					AMOUNT	OF EACH ACC	OUNT.
Maran Tina		No, of	Detail of Accounts.	Page,		Major He	AD TOTAL.
Major Head.		Account.	DETAIL OF ACCOUNTS.	I age.	Detail.	Receipts	Expenditure,
			CENTRAL GOVERNMENT. Capital Account.	'	H	R	R
lailways	•	24	Statement showing the Percentage of the net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all charges against the net revenue receipts.	145			10 1 <i>0</i> 22 22
'apital Expenditu Railways.		25	State Railways—Capital Expenditure .	154	Jee	••	80,18,83,675
tributed by Com- and Indian Stat wards outlay on Railways.	panies es to-	25A	Share and Debenture capital raised by Com- panies, including capital subscribed by Indian States and Contributions by Com- panies from their Provident Funds.			2,43,676	•••
tedemption of Liab	oilities.	25B	Statement of liability involved in the pur- chase by the State of the capital of old Guaranteed Companies	. 158	-1, 17,587	•••	
leneral		25C	General Abstract of Expenditure and Results		-, .,,,,,	•••	***
,,		25D	(Summary) Statement showing manufacture of erations	160		•••	***
		25E	during the year	161			***
		26	during the year . Statement of money specifically provided	162		}	***
,		26A	and of amount expended	163			•••
	•	2021	of 1929-30	165		•••	***
			TOTAL CAPITAL ACCOUNT	1		2,44,676	30,18,33,675
kross Receipts		27 24	Revenue Account. Gross Receipts Deduct—Working Expenses Surplus Profits, etc	163		1,02,70,28,255 68,17,92,752 1,51,97,708	
			Net Receipt.	14		33,00,37.795	
		' w e	Interest on Debt India, State Railways Specific India, State Railways Non-specific	& 177 & 179	9,41,786 18,22,06,918	1	
In'erest		28 & 28A	England, Do do Interest on Sterling Debt converted at the average rates		4 78,37,587 5 99,25 350	;	20.60 11.00
			Interest on Capital contributed by Com- panies converted at the average rates				29,09,11,621 1,36,94,343
Subsidised Compa	nies .	29	Government share of Surplus Profits and Repayment of Advances of Interest		••	58,70 738	
Miscellaneous I	lailway	; 30 ; 31	Land and Subsidy Miscellaneous Rulnay Receipts	181	· ·	1,49,12,409	4.39,139
Receipts. Miscellaneous I	lailway			184		•••	£4,11,822
Expenditure. Appropriation to a	ınd from	n] 27 B	Appropriation to and from Railway (Debit Depreciation Fund Credi		11,73,18,314		i !
Railway Depi and Reserve Fu		27 C	Transfer from Bulgary Posses		2,08,21,706	2,08,21,701	
C ntribution to Revenues.	Genera	1 24 A	TOTAL REVENUE ACCOUNT	. 147	1,11,85,963		31,04,56,685
interest .		. 28 &	PROVINCIAL GOVERNMENTS. Revenue Account. Interest on non-specific Railway Debt 1	n ¦			
Subsidised Comp	anies	28 A	India 9 Government share of Surplus Profits ar	. 177			55,989
Miscellaneous Expenditure.	Railwa		repayment of advances of Interest . O Land and Subsidy . Miscellaneous charges and surveys .	. 180 . 183 . 184		3,03,984	13,911 2,197
T-heratomos			TOTAL REVENUE ACCOUNT			3,03,984	1 72,097
			GBAND TOTAL (CENTRAL AND PR VINCIAL) REVENUE ACCOUNT	0-	1		2 81,05,29,782
		1	, z., zzaz, na i znoż neoduni	• 1		, , , , , , , , , , , , , , , , , , , ,	1

B. and BB.—Railway Capital and Revenue Accounts.

Sections B. & B. B.—Railway Capital and Revenue Accounts.

GENERAL NOTE.

The main scheme of these accounts is designed to show:-

- (a) The Capital at Charge of each railway (Account No. 24).
- (b) The net Working Receipts, comprising the gross receipts less the expenses of working (Account No. 27).
- (c) The percentage of (b) on (a) (Account No. 24).
- (d) The outgoings in the shape of shares of Surplus Profits paid to the Working Companies and Interest Charges on the capital expended (Accounts Nos. 24 and 28).
- (e) The net gain or loss to Government (Account No. 24).
- (f) The percentage of (e) on (a) (Account No. 24).
- (g) The contributions to General Revenues and the Railway Reserve Fund (Account No. 24A).
- (h) The balance in hand of the Depreciation and Reserve Funds (Accounts Nos. 27B and 27C).
- 2. Indian railways have been constructed either by the State or by private Companies. On completion of construction, they have been worked either by the State or by the Company which originally built them, or have been handed over to another Company to work. Several of the railways originally owned by Companies have been purchased by the State. Some of these purchased railways are now worked by the State; for example, the Sind, Punjab and Delhi Section of the North Western Railway. Some of them, as in the case of the Bombay, Baroda and Central India Railway, have been handed back to be worked by the Company which originally constructed them. Some on purchase have been handed over to other railways to work under contract; thus, parts of the old Madras Railway were handed over to the Madras and Southern Mahratta and South Indian Railways to work. The Nagda-Muttra Railway was built by the State, but has since been incorporated in the Bombay, Baroda and Central India Railway and is worked by that Company as a part of its system. The Delhi-Umbala-Kalka and the Southern Punjab Railways, which were built by companies, have since been purchased by the State and are worked by the North-Western Railway.
- 3. The East Coast Railway was originally constructed and worked by Government as a famine-protective line, but its northern and southern sections were subsequently made over to the Bengal-Nagpur and Madras Railway Companies, respectively, to work as part of their systems. The Hyderabad-Jodhpur Frontier Section of the Jodhpur Railway was constructed by Government and handed over for working to the Jodhpur Railway which belongs entirely to an Indian State. The Bezwada Extension is in the same way worked by the Nizam's Guaranteed State Railway Company. The terms on which one railway works another are in all cases, except where a purchased railway has been absorbed entirely in a State Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these accounts the differences arising out of the varying terms of the contracts, or to take account in every case of the histories of the railways since construction.
- 4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories:—
 - (a) those in which Government has a capital interest,
 - (b) those in which it has not.
- 5. The second class comprises for the most part the branch line companies formed before the introduction of the present policy of financing

branch lines enunciated in paragraph 7 infra. Generally, the main financial conditions of the contracts with such Companies are—

- (1) the provision of land by Government free of cost to the Companies;
- (2) financial assistance in the shape of a firm guarantee of 3½ per cent. on the capital, or a rebate out of the net receipts of the parent system accruing from "interchanged traffic", sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent. on the capital; and

(3) equal division between Government and the Branch line company

of surplus profits over and above 5 per cent.

- 6. A number of small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the capital transactions appearing in the accounts representing merely the receipt and payment of deposits (vide Account No. 90). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (vide Account No. 30). Similarly the Government share of the Surplus Profits of the Railway in excess of 5 per cent. is credited as a Revenue receipt (vide Account No. 29). In each case in which Government gives a direct guarantee, there is a liability in respect of interest, and if Government were to make a payment under this liability it would figure in the accounts as Government expenditure on the railway (vide Account No. 30)
- 7. A new policy was introduced in 1924-25 for the construction and financing of branch lines. Under this policy endeavours are to be made to reduce by purchase the number of existing branch line companies and Government is to find the capital required for the construction of extensions of branches to existing main systems. The construction of any branch or feeder lines not expected to be remunerative, which a Local Government might desire to have constructed for purely local reasons or administrative advantages, will be considered, provided the Local Government is prepared to guarantee the Government of India against the loss involved in the working of such lines
- 8. The State has much greater immediate interest in those railways the capital expenditure on which has been provided wholly or mainly by Government. The main divisions of these railways are:—
 - A.—State Railways worked by the State.
 - B.—State Railways worked by Companies or by Indian States.

The second class comprises Railways towards the cost of which the working agents have contributed a small amount of share capital on which a definite rate of interest is guaranteed by Government and in respect of which they receive a share of the surplus profits after meeting all charges for interest on capital.

Both classes have been financed in the same way, through the Government programme, the funds for which are usually provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Debentures and Debenture Stock raised by the Working Companies.

- 9. The scheme for the separation of Railway finances from the general finances of the Government of India was brought into force with effect from 1924-25. The main features of this scheme are—
 - (1) a definite annual contribution from railways to Central Revenues calculated with reference to the capital at charge and the profits realised;
 - (2) the establishment of a Reserve and a Depreciation Fund for Railways.
- 10. In the statements below, some railways are printed as an inset below others. This means that the Railway shown at the head is the main system which works the other subsidiary railways shown as an inset below it. Thus the Coonoor-Ootacamund and Tinnevelly-Quilon Railways are worked by the South Indian Railway.

B. and BB.-Railway Carital and Revenue Accounts.

ACCOUNT No. 24.

Statement of Net Revenue Receipts of State Railways for 1829 50, and of the percentage of those figures on the Capital at Charge on 31st March 1930; also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

This is the main account and all that follow work up to it, though they may contain information which is important for other reasons. It brings together the capital at charge of each railway which is financed by Government and the net revenue receipts of the year, and from these deduces the percentage return of the net revenue receipts on the capital at charge.

The final net gain or loss to Government on the financial results of the year's working is then worked out for each railway. For this purpose, it is necessary to deduct certain payments made by Government in the shape of the shares of surplus profits and of net revenue receipts payable to the Working Companies or Indian States under their contracts; and when these and the interest charges have been deducted, the result is the net gain or loss so far as that particular railway is concerned.

- 2. It is not possible to devise any statement which would set out systematically the calculations working up to the shares of surplus profits payable to the Companies (column 5), as the terms of the contracts vary greatly, but full details of the interest charges (column 6) will be found in the subsidiary statements Nos. 28 and 28-A.
- 3. In arriving at the percentage return on the capital at charge of railways as a whole, the outlay on projects which have been abandoned has necessarily to be added to the total capital outlay. Similarly, in arriving at the final net gain or loss for all railways, or the contribution to general revenues, certain miscellaneous receipts and payments relating to subsidised railways and other miscellaneous railway expenditure, such as on surveys, have to be added to or deducted from the net gain or loss calculated for State Railways. The necessary addition or deduction is made at the foot of the statement

No. 24.—STATEMENT of NET REVENUE RECEIPTS of STATE RAILWAYS for 1929-30, and of the percentage of those figures on the Capital at Charge on 31st March 1930; also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

Maranta Taba	CAPITAL AT CHARGE	Net Revenue	OF NET	Dos woods	ges againgt Ne Beoeipts.	r Reverue	DIFFELES	UR LOSS TO EVMPNT. CL BETWEEN (3) AND (3).	Percentag
Class and Name of Railway.	March 10 0 Account No. 25.	Receipts.	Precentage Revives Re-	Payments on account of share of Surplus Profits and of net Receipts.	Interest on Capital at Charge,	Total Charges	Gan.	Loss,	of gain or bing of Capital at Charg
1	2	3	4	b B	6	7	8	0	10
Central Government— Commercial Lines.	#	#	23	₽	#	? . ₽	Æ	R	₽
tate Railways worked by the State.						1			
den elhi New Capital Railway Works' ast Iudian (including South Bihar) astern Bengal reat Indi n Pepinsula orth Western urma allway Colheries	1,58,200 74,62,267 1,43,41,78,078 44,84,71,9; 9 1,15,48,11,668 1,12,34,34,588 84,75,53,628 90,02,180	-9,27,831 7,48,08,629 2,02,87,178 4,35,62,461 3,75,18,629 1,81,77,028	5·18 4·0· 8·70 8 3 4 5·23	18,47,387	37,640 3,98,512 5,81,73,402 1,46,63,585 4,3,95,173 4,45,35,518 1,58,90,199 4,96,679	3,98,512 5,81,73,302 1,86,88,585 4,30,95,173 4,35,35,518	1,61,30,327 15,53,588 7,66,191	9,61,871 8,98,512 59,91,889 +,95,679	211-47 5-34 1-12 -S1 -06 -53 -13 5-01
Total .	4,57,66,71,899	19,31,93,097	4.22	18,47,397	18,03,00,808	18,21,47,635	1,10,15,392		•24
tate Railways worked by Companies or by Indian States.			! !						
ssam-Bengal engal Nagpur zzwada (including Dhone Kurnool) omby, Baroda and Central India odhpur (British ection) noknow Bareilly (Rohilkund and	22,57,37,988 74,11,50,597 (2,51,2.1 71,63,84,902 83,71,627	71,17,502 1,59,C2,358 8,15,171 4,34,82,C89 7,02,C82	838	2,16,443 17,91,242 	55,88,256 3,22,13,292 1,84,932 2,69,01,266 3,53,646	85,04,809 3,22,13,202 1 84 902 2,50,95,508 3,53,546	6,30,539 1,47,56,531 3,48,480	16,87,197 1,68,10,506 	·75 2·20 14·19 2·06 4·16
Kumaon) adras nd Southern Mahratta uth Indian	1,54,59,120 59,47,18,020 36,12,01,135	16,59,051 4,07,7_,701	10 71 7 22	1,02,378 96,92,711	9,22,740 2,26,96,669	10,25,118 8,28,90,350	6,33,936 83,82,321	•••	4·09 1·48
Coonoor Ootacamund Tinnevelly Quilon, British Section Tinnevelly Quilon, Indian State		2,59,20,270	6.71	10,84,186	1,59,22,976	1,69,57,162	59,63,108		2:02
Section . irhoot (Bengal and North-Western) . intribution to Depreciation Fund on account of Company-worked lines .	1,39,79,555 9,45,08,402	1,01,01,025 1,06,18,263	10.68	5,12,331	33,82,377	38,94,736	62,06,267 1,08,18,203		6 57
Total .					***			•••	***
iscellaneous-	2,75 67,23,791	15,70,40,743	5 ರ೧	1,33,50,321	11,11,69,054	14,45,19,975	3,25,21,368		1.18
Abandoned projects, etc	32,26,416	 .			1,07,284	1,07,284	ļ , 	1 07 204	0.00
Miscellaneous	2,93,13,137			,	-9,50,255	9,80,255	9,80,255	1,07,284	3.32
Total Commercial .	7,40,50,38,540	35,02,30,830	4 75	1,51,97.708	29,05,96,391	30,57,94,092	1,14,43,731		•60
Strategic Lines,						}			
th Western Frontier Railway Reserve Cambellpur Railway Reserve Zhob Valley Extension Hindubag — Fort Sandeman Khyber	28, £1,76,067 1,05,£1,548 5,85,562 55,26,£94 18,77,969 3,08,65,450	-48,502 -49,57,625 	-1.74	 	1,15,16,266 4,21,704 43,555 2,72,363 99,505 16,22,850	1,15,46,266 4,24,734 42,555 2,72,863 99,505 16,22,850	 	43,502 1,65,01,091 4,24,734 43,555 2,74,363 09,505 16,22,850	5-88 4-02 4-92 4-92 5-31 5-26
Total Strategie .	33,35,72,000 7,67,93,10,545	-50,01,327 34,52,35,503	-1 49 4 19	1,51,97,708	1.40,09,273 30,46,05,664	1,10,09,278 31,98,08,372	 2,54,32,131	1,10,10,600	5 70
rovincial Governments.			1				-,0-29 200,131		38
rnment of Assam—Jorhat (Reserved rnment of the United Provinces—stillery Siding (Reserved)	13,22,074 1,39,189				48,274 7,715	48,274 7,715		48,274 7,715	3.65 5.40
L PROVINCIAL GOVERNMENTS	14,61,263		·	<u> </u>	55,983	55,989	-	55,989	
GRAND TOTAL	7,70,12,71,809	84,52,35,508	4.40	1,51,97,708	30,46,61,653	31,98,59,361	2,53,76,142	989,66	3.82
Net gain on State Add—Net terespts "Miscellance	Railways as above on account of Subsid ous Bailway Receipts No. 81 and 31A.)	iscā Companies (Accounts as Bailwa	29 and 301 y Expenditur	Central. Rs. 2,54,32,131 54,31,539 8 95,00,587	Provincial. Rs55,980 2,90,078 -2,197	Total, Rt. 2,53,76,142 57,21,613 94,98,390	J	<u> </u>

(Accounts No. 31 and 31A.) 95,00,487 -2,197 94,98,390 Total gain on Ballways (Accounts Nos. 2 and 3) . 4,08,64,257 2,31,887 4,05,96,144

4,03,64,367

ACCOUNT No. 24 A.

Statement of Contribution to General Revenues and amounts accruing to Railway Reserve Fund.

This account sets out in detail the method of calculation adopted for arriving at the amount contributed to General Revenues and to the Railway Reserve Fund. The main points underlying the payment of this contribution and the constitution of the Reserve Fund are:—

- (1) In consideration of the railway finances being separated from the general finances of the country, the general revenues receive a definite annual contribution from railways which is the first charge on the net receipts of railways.
- (2) The contribution is based on the capital at charge and working results of Commercial Lines, and is a sum equal to one per cent. on the capital at charge of Commercial Lines (excluding capital contributed by Companies and Indian States) at the end of the financial year next but one preceding, plus one-fifth of any surplus profits remaining after payment of this fixed return; subject to the condition that, if in any year Railway Revenues are insufficient to provide the percentage of one per cent. on the capital at charge, surplus profits in the next or subsequent years will not be deemed to have accrued for purposes of division until such deficiency has been made good. The interest on the capital at charge of, and the loss in working, Strategic Lines are borne by general revenues and are consequently deducted from the contribution so calculated in order to arrive at the amount payable from railway to general revenues each year.
- (3) Any surplus remaining after this payment to general revenues is transferred to a Railway Reserve; provided that, if the amount available for transfer to the Railway Reserve exceeds in any one year three crores of rupees, two-thirds only of the excess over 3 crores are transferred to the Railway Reserve and the remaining one-third accrues to general revenues.

24-A.—STATEMENT showing calculation of contribution to General Revenues and amount accruing to Railway Reserve Fund during the year 1929-30.

A—(i) Total construction expenditure by Central Government on R Commercial Lines to end of 1927-28	R	R
Add.—Undischarged liabilities involved in the purchase of Railways £120,857,701.		
£120,849,695 converted into rupees at 1s. 4d. the rupee }		
£8,006 ,, ,, ,, 1s. 6d. the rupee	- 7,11,44,66,422	
Deduct:—Capital raised by Indian States and Railway Companies	39,12,08,673	
(ii) Total capital at charge, Commercial Lines	6,62,22,57,749	-
(111) Contribution at 1 per cent.		6,62,32,57
B—(ι) Receipts (1927-28)—		
Gross traffic receipts, Commercial Lines		
Subsidised Companies, Government share of surplus profits . 35,60,366		1
Interest on Depreciation and Reserve Fund Balances 79.85,054		
Miscellaneous Railway Receipts		
(ii) Charges (1927-28)—	1,03,86,95,602	
Working Expenses, Commercial Lines		
Indian States' and Railway Companies' share of surplus profits 1,57,18,502		
Interest—		
On capital at charge, Commercial Lines 24,41,19,106		·
On capital contributed by Indian States and Companies . 1,51,86,337		
Land and Subsidy		
Miscellaneous Railway Expenditure 48,11,850		
Contribution at 1 per cent. as at A (111) above 6,62,32,577	97,93,61,892	
(iii) Surplus (1927-28)	5,91,30,710	
(iv) Contribution of one-fifth of surplus		1,18,36,142
(v) Total Contribution from Railway Revenues, A (iii) plus B (iv)		7,80,58,719
Deduct-Loss on Strategic Lines (1927-28) borne by Railway Revenues -		
(a) Interest on capital of Rs. 32,41,78,507	1,34,02,657	
(b) Loss in working	32,64,61 [;]	
(c) Miscellaneous Railway expenditure	2,05,483	1,78,78,756
(vi) Net payment due from Railway to General Revenues in 1929-30		6,11,80,963
-(i) Total gain from Railways during 1929-80 (Account No. 24)	4,03 64,257	
(ii) Amount transferred from Railway Reserve Fund to meet the Contribution to General Revenues	2,08,21,708	
(iii) Total Contribution to General Revenues.		6,11,85,9 .3

ACCOUNT No. 25.

Statement of Capital expenditure on the Construction and Purchase of Railways during and to end of the year 1929-1930.

This account sets out in detail the capital expended on the construction of Railways from funds provided in the Railway Programme, whether on the direct responsibility of Government or against capital contributed by Companies and Indian States, and to this is added the expenditure separately met from Central and Provincial Revenues, working to the total construction expenditure on Railways. Finally it deduces the capital at charge of each Railway, on which the percentage of the return of net Revenue Receipts shown in Account No. 24 (page 145) is calculated.

- 2. Every year a programme of capital expenditure is sanctioned, and this statement shows the actual expenditure incurred against the amount so sanctioned.
- 3 Most of the money required for capital expenditure has been obtained by Government by loans in the open market but, with the exception of a certain amount of specific railway debt, no distinction has been made in the accounts between loans raised by the Secretary of State or by the Government of India for railway purposes and for the ordinary purposes of Government.
- 4. In the early days of railway construction in India, a large part of the productive expenditure on railways was met directly from surplus revenues. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt, and the present policy of Government is to raise large loans for productive outlay on Railways while paying off out of revenue as much as possible of the unproductive debt. It is economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which was expended out of Revenue on railways in the early years (see Note on Public Debt, page 614).
- 5. A portion of the outlay on State Railways has been met from Share Capital. Debentures and Debenture Stock raised by the Working Companies under the provisions of their respective contracts and also from contributions made by Indian States. Details of the amounts so contributed will be found in subsidiary Account No. 25-A.
- 6. Another source of funds for capital expenditure has been the Famine Insurance Grant. Since the accounts for 1921-22 however, no distinction is observed in the accounts between outlay charged to Revenue on different accounts (See also Note on Famine Relief, page 465)
- 7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them, and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total construction expenditure in order to arrive at the total capital at charge
- Railways is set forth in a subsidiary Statement No. 75-B, which gives details of the original liability and the amounts redeemed by Annuity and Sinking Fund payments to the end of 1923-24. The payments on account of Annuity are really of a composite character. The portion which represents payment of interest is clearly of a revenue nature, whilst the remaining portion, as well as the payments on account of Sinking Fund, represent true cancellation of debt and thus partake of a capital nature. In practice, however, the

total payments on account of Annuity and Sinking Funds have up to 1923-24 been met from current revenues, and, this being so, it is only right that the cancellation effected by the operation of these funds should be treated as an immediate reduction of liability in arriving at the true capital at charge

- 9. With the separation of Railway from General finances with effect from 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of Railways under redemption by Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest on the liability outstanding on 31st March 1924, and the balance required to make up the total annuity payments and the sinking fund charges is borne by general revenues.
- 10. As an exception to this arrangement, the charges for the Discount Sinking Fund for the Oudh and Rohilkund Railway, created for the redemption of debt incurred in excess of the liability involved in the purchase of the Railway, are still debitable to the Railway Revenue Account.
- 11. The capital liability under redemption by Annuities not redeemed to the end of 31st March 1924 has been added to Public Debt and recorded in Section N-Account No. 82 under the heading "Railway Annuities" as a separate division of that debt. It will be gradually reduced as the Annuities are paid off year by year.

No. 25.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

]	EXPENDITURE D	URING THE YE	R		EXPEN DITUR
					T	EXPENDI	TUBE NOT OHARD
Class us nuns of Racian.	No. of Item.	Total Custingtion outlay duzing 1998-CO.	Litbilities involved in pulohiss of Riteways, Scring convert- ed into E3 at £1=Rs. 18\frac{1}{2}\)	REDERPTION OF LIABILITIES INVOLVED IN FULCHARE OF RAIDWAYS. (Stelling converted into Rs at £1=£8, 18‡.)	GRAND TOTAL.	Dheet Government outlay.	Capital contributed by companies or Indian Sigles, Column 18 of Account No. 25A.
Ι		2	8	4	8	6	7
CENTRAL.		æ	B	Ŧ	H	Ð	H
COMMERCIAL.			Ī				
State Railways worked by the State.	•						
Open lines.			ļ				
Aden East Indian (including South Bihar) Eastein Bengal Great Indian Peninsula North Western Railway Collieries New Capital Railway Works, Delhi Burma	1 2 3 4 5 6 7 8	-9,47,414 2,32,18,726 1,52,92,11/6 3,54,0,320 8,78,75,518 1,46,434 -55,324 (a) 1,15,40,660		-1,17,587 	-0,47,114 2,31,51,139 1,54,92,166 3,51,00,320 8,78,75,313 1,46,434 -85,824 (a) 1,15,40,680	86,39,10,959 12,88,95,504 65,74,91,389 88,26,62,428 49,02,180 74,62,267	59,9 5, 982 ••• ••• ••• ••• •••
lotal		17,24,91,681		-1,17,587	17,28,74,091	3,15,14,61,451	59,05,981
					į		
Constructions.							
East Indian— Central Indian Coalfields Culcutta Chord Chandpur Bijnor Lucknow Sultinpur Zafrabid Unao Mathoganj	9 10 11 12 13	23,78,478 81,09,035 8,11,344 26,95,316 17,53,740	 	••• ••• •• •	28,73 478 64,01,033 8,11,3 14 26,35,816 17,53,740	8,94,72,187 2,08,70,566 22,74,077 81,68,719 25,85,097	*** ** ***
Eastein Lugal— Purces Murlighni Abdalpur Nawabyanj Kalukhah Bhateapara Ducci Ancha Tangla Belsiri Rangapara	14 15 16 17 18	9,16,216 21,60,004 13 35,688 1,73,731 2,17,093	•• •••	••• ••• •••	9,16,216 21,60,004 13,35 688 1,73,731 2,17,093	30,34 356 80,10,467 17,21,194 2,78,888 2,17,003	•••
Great Indian Peninsula— Agra Bah Daiwah Pushad Belapur Shezaon Kartal Kamasin Khamg on Chikli Amaraoti Narkhed Hiwaikhed Akot	19 20 21 22 23 21 25	47,435 8,68,967 5,013 18,998 87,939 -3,209 1,60,451	•••	 	47,135 8,68,067 5,013 18,998 87,339 —3,208 1,00,451	28,94,603 11,81,929 1,21,555 2 35,679 1,87,215 98,640 2,98,603	
North Western— Amritan Nanowal Shahdana Nanowal Jassan Shaku hgarh Chak Amru Kanara Valley Batah Beas Ch k Jhumia Chi iot Lyallpur Jananwala Lyallpur Jananwala K labagh Bridge Chunot Khusab Roht k Gohara Panipat Sind Loft Bank Feeders Construction Accounts Office	1 117	-3,57,269 1,978 14,112 21,90 916 1,78,897 19,444 -6,810 4,08,315 8,89,297 27,87,768 9,363 26,25,032 -21,968			-3,57,269 1,978 14,112 21,30,816 1,78,887 19,144 -6,810 4,08,345 8,88,287 27,87,768 9,873 26,25,032 -21,968	61,30,153 28,16,228 16,00,962 2,94,47 168 16,03,880 18,91,514 15,39 115 17,28,077 29,20 185 1,08,89,069 24,51,550 28,67,551 2,718	
Barma— Minbu Pakokku Iriawaddy Bridge Sagaing Pyinti ana Taungdwingyi Se yi Ye-u Prgu Kayan Nand lay Madaya Taungdwingy Kyaakpadaung Heli. Shwengaung Kaxan Thorigwi My aryon Natoryi Pakik Nyaanglobin Medauk	40 41 42 48 44 45 46 47 48 49 50	27,57,196 19,29,387 9,136 —872 5,234 43,519 14,79,750 24,300 1,22,547 7,80,010 2,50,906			27,57,198 19,29,897 9,136 872 5,231 43,511 14,79,750 24,300 1,22,547 17,81,010 2,50,906	57,18,406 49,60,590 70,98,469 18,81,454 54,29,097 14,68,952 12,55,155 26,63,486 14,22,916 68,19,145 12,06,494	
Total .		3,70,55,788			3,70,55,798	19,97,11.571	
Carried over		20,95,47,419		-1,17,587	20,91,45,833	3,85,12,03,022	59,95,982

on the construction and purchase of Railways during and to end of the year 1929-30.

			TO E	ND OF THE YEAR.			
RAILWA	TENUR AS NOW AY PROGRAMME.	Capenditure	Expenditure	Тотаь	Parchape ob Trypirities	Redesifies in Column 12-	Tour Can die
No. of Item.	TOTAL	CHARGED TO FAMINE RLLIES AND INSUBANCE.	PROVIDED TROM GENTRAL AND PROVINCIAL REVENUES.	Construction Expenditure, Culturne 8, 9 and 10.	RAILWAYS Account No 25B, Column 12. (Sterling converted into Bs. at £1-Rs.13\frac{1}{2}.) (b)	Account No. 25 L, Columns 7 and 11 Sterling converted into Rs. at £1=Rs. 13½)	Total Capital at direct Columns 11 and 12 mires 13.
	8	9	10	11	12	19	14
	₽	B	#	Æ	H	I I.	Ht.
1 2 3 4 5 6 7 8	4,56,200 86,90,03,311 42,88,95,504 65,74,91,389 88,20,62,128 99,02,150 74,62,207 30,00,80,464	 21,20,050 	 9,72,507 13,10,570 1,98,29,028 	4,58,220 \$0,99,01,911 18,22,97,961 65,83,91,959 92,11,90,461 93,04,180 74,62,267 30,06,80,164	61,36,97,310 6,57,64,010 (b) 63,15,14,583 18,67,93,720 	14,75,98 57 4 1,28,92,000 14,85,70,787 6,08,43,427 	4,56,200 1,36,60,t,5,377 48,5;,80,t01 1,14,97,5,735 1,05,74,50,744 91,02,180 74,62,67 80,06,50,164
	3,15,74,57,433	24,29,950	5,11,11,110	3,21,08,98,483	1,54,05,19,630	86.48,54.785	4,47,09,33,328
9 10 11 12 13	3,94,72,197 2.08,71,566 22,71,977 31,08,719 25,85,997		 	8,04,72,187 2,08,70,566 22,74,977 31,88,719 25,85,997			8,94,72,187 2.08,70,568 22,74,977 84,68,719 25,85,997
14 15 16 17 18	30,34,358 80,40,167 17,21,194 2,78,883 2,17,03		· ··· ·	30,94,356 80,10,487 17,21,194 2,78,888 2,17,093		••• ••• •••	30,81 356 80,40,467 17,21 194 2,78,988 2,17,093
19 20 21 22 23 24 25	28,04,908 11,81,329 1,21,-55 2,35,673 1,87,465 98,640 2,98,603			28,94,803 11,81,329 1,21,555 2,35,673 1,87,265 98,440 2,98,603			28,94,808 11,61,329 1,21,555 2,35,673 1,87,215 94,640 2,98,603
26 27 28 29 30 31 32 33 34 35 36 37	61,30,153 28,16,228 16,00,962 2,94,17,168 16,03,830 18,91,544 15,39,115 17,28,077 29,20,185 1,08,89,069 24,54,550 28,67,551		 	61.30,153 28,16,228 16,10,962 2,94,47,168 17,03,830 18,91,544 15,30,115 17,23,077 29,20,185 1,08,29,069 24,54,550 28,67,551 2,713			61,80,158 28,16,228 16,00,962 2,94,47,168 16,03,830 18,91.544 15,:9,115 17,23,077 29,20,185 1,08,90,969 24,54,755 28,67,551 2,718
40 41 42 43 44 45 46 47 48 49 50	57,18,406 49,60,690 70,93,969 13,54,351 54,49,097 13,58,952 92,55,155 26,63,496 14,22,916 63,69,615 12,06,494		1 500 	57,18,408 40,60,690 70,93,939 13,84,354 54,24,097 13,68,952 92,55,135 26,63,486 14,22,918 63,64,615 12,06,491			57,18,406 49,00,6110 70,93,949 13,84,354 54,29,0517 10,18,962 92,55,155 20,63,486 14,22,916 63,63,645 12,06,424
-	19,97,41,571			19,97,41,571			19,97,41,571
	3,35,71,99,004	24,29,950	5,11,11,100	3,41,07,10,054	1,53,08,19,633	36,48,84,788	4,57,63,74,859

⁽b) A sum of £2,575,000 representing the Great Indian Peninsula Railway Company's shareCapital paid off during 1925-26 has been converted at the retage rate of exchange relating to that year.

No. 25.--ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

-	} !	. I	XPENDITURE D	USING THE YEA	AR		EXPENDITU
	:		Liabilities	REDUNPTION OF		Expeni	PEOPLE TO THE
Disc, and here out Railway.	No. of Hem	Total Construction Outly During 1920-20.	INTOLVED IN PURCHARE OF RAILWAYS (Steving converted into Re at £1=Rs. Ld3)	LI-BILITIES INVOLVED IN IVECULAR OF RAILWAYS. (Eleiling convented into he at £1=Rs. 181)	GRAND TOTAL.	Direct Government outlay.	Capital contributed by companies or Indian States, Column 18 of Account No. 25A.
1		; 3	8	4	8	6	7
CENTRAL-coatd.		R	B.	Ht.	H.	FR.	R
Commercial—Brought forward		20,95,47,419		1,17,587	20,04,20,882	8,35,12,03,022	59,95,989
State Railways worked by Companies—							
Open lines.					•		
Assam Bengal, Part I Assam Bengal, Part II Bengal, Na. pur Bezwald Exten ion Bombay, Banda and Central India Jodhpur Life, now-Barenly (R. and K.)	51 52 53 54 55 50 57	21,°55 41,77,248 1,63,15,°71 14,24 1,44,52,243 88,014 -90,413			21,855 41,77,266 1,63,15,974 1,11,2,231 1,11,5,231 88,054 —91,113	16,86,99,50 57,53,16,116	3,00,87,021 10,53,18 386 2,19,00,464
Made and Southern Mahratia	58 59 30	1,03,37,890			1,52,16,029 1,08,87,690	24,18,94,360 15 82,07,447	10,07,07,745 (a)4,89,91,889
Coor oor Oot scammad Timevelly Quilon (B. S.)	61	34,862 1,11,9 °0	•	•••	33,862 1,14,960	50,66,927 58,70,251	***
Timevelly Quilon (I. S. S) Tirheot (B. and N. W.) Dhone Kurneol	63 163	1,294 8,69 595 35,630	• •	•••	1,2 :4 9,69,595	1,88,78,555 8,26,30 805	88,70,415
Total .		6,21,08,68			85,550 6,24,08,063	10,19,157,6)	
Constructions.					0,24,00,003	1,75,59,59,781	32,48 70,420
Assam Bengal				i !			
Sanchoa Mairabari Sibsagar Road Khoweng Neta Lona Mohanganj Fut kating Badahpara Joshut Fem Belomi Clut agong Dhohazan Shaistaganj Blalla Karimganj Longai Valley Chiragong Nazirhat Shaistaganj Habiganj Megra Bridge	65 66 78 80 71 73 75	8,00,619 19,391 16,355 42,510 3,80,452 22,63,293 8,68,187 1,31,651 7,61,370 78,142 835			8,00,618 10,319 1,60,256 12,510 8,80,41,2 22,63,219 3,68,487 1,31,051 7,64,370 78,14,2 836	20,40,075 31,78,872 19,18,587 31,22,581 23,56,124 12,01,701 81,43,120 18,52,170 8,33,891 835	
Bor:bay, Baroda and Central India-							
Sumi Dehej Bottu Vadtel Vasad Katna Masra Virpar Jambusar Kavi	76 77 78 79 80	6,83,897 1,82,408 9,59,447 1,475 5,84,869	*** *** *** ***		6,88,897 1,82,108 9,59,447 1,475 5,84,869	16,92,411),) '' '''
Bezwada-]	1				
Dhone Kurnool Extra-ion	SJ	-6,416			6,416	15,39,554	•••
Madras and Southern Mahratta-		- J					į
Niladavolu-N. rasapur Coconada Kottapalli Gudivada Bhunavaram Guntur tunzala Macherla Kannivihalli Swamilalli Hotgi Sholapur	82 83 84 85 86 87	27,729 14,41,134 1,76,045 18,56,354 487 5,856		**** *** *** ***	27.729 14,41,134 1,76,045 18,56,8544875,856	69,02,965 42,92,152 40,72,979 44,28 021 5,75,772 7,55,052	
Bengal Negpur—			Í				
Raigur Vizianngram Guttitanger Branch	88 5 9	92,26,500 978	:::	,	92,26,309 978	2,96,87,074 2,04,591	
lish cot (B. and N. W.)-			1				
Mashrak Thawe Extension	90	10,42,800		240	10,42,800	11,46,572	. يشير
Cerried over ,		8,01,28,070			8,01,28,070	1,88,22,08,241	82,48,70,420
4		20,95,47,419	***	-1,17,587		8,85,12,08,022	59,95,982

Irelades Rd 5.77,170 on account of Suramangelam Salem. Railway and Rs. 69,87,448 on account of Taujore District Board Railway brought restained from Ladres and Southern Mahratta Railway without fluancial adjustment.

the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1929-30-contd.

NUE AS NOW				LIABILITIES	REDEMPTION OF	
TOTAL.	EXPENDITURE OHARGED TO FAMINE RIGHES AND INSURANCE.	EXPREDITURE PROVIDED BROW CENTRAL AND PROVINCIAL REVENUES.	TOTAL CONSTITUTION EXPRIDITURE COLUMNS 8, 9 AND 10.	LIABLIFIES INVOLVED IN PURCHASE OF RAILWAYS Account No. 25B, Column 12 (Sterling converted into Rs. at £1 = Rs. 13\frac{1}{2}.	Column 12. Account No. 25B, Column 7 and 11 (Sterling converted into Bs. at £1 =Rs. 18½).	TUTAL CAPITAL AT CHARGE COlumns 11 and 12 mess 18.
8	9	10	11	12	13	14
£	R	R	æ	£	R	R
3,35,71,99,004	24,29,950	5,11,11,100	8,41,07,40,054	1,63,08,19,633	36,48,84,788	4,57,66,74,899
			***	***	•••	****
20,47, 6,671 8 05,29,502	3,01,29,480	:	20,47,86,671 71,17,58,932	***	•••	20,47,86,671 71,17,58,932
17,63,550 50,83,55,418	1,22,45,639		17,68,550 52,06,00,451	19,40,92,040	***	17,68,550 71,46,92,491
65,28,845 1,19,05 664		18,43,282 35,83,156	83,71,627 1,54,89,120	***	•	88,71,627 1,54,89,120
84,26,02,105 20,71,98,836	2,13,02,111	20,12,242	36,89,16,461 21,86,52,810	20,01,01,640 7,63,48,£20	2,59,27,013	54,36,91,0S8 29,00,01,730
50,86,927	C1,53,674	141	50,68,927 53,70,251		•••	50,66,92 7 53,7 0, 251
53,70,251 1,38,73,555	.:-	!	1,38,73,555	•••	***	1,38,73,555 9,33,61,830
9,15,01,220 10,48,157	18,60,610	•••	9,33,61,830 10,48,157	***	•••	10,48,157
2,68,08,30,201	7,57,91,161	74,38,980	2,16,40,60,844	47,05,42,600	2,53,27,018	2,80,92,75 929
20,40,075			20,40,075		•••	20,40,076
31,78,872	***		31,78,872 19,18,587	***	***	31,78,872 19,18,587
19,15,587 81,42,551	***		31,22,581	501	***	81,22,581
13,02,861		•••	13,02,861 23,56,824	•••	***	13,02,861 28,56,624
23,51,624 12,01,701		•••	12,01,701	•••	•••	12,01,701 31,43,120
31, 18,120 18,52,170	•••		31,43,120 18,52,170	454 491	***	18,52,170
8,33,591 895	•••		8,33,891 835	•••	344	8,33,891 835
•••			344		***	
16,92,411	***	::	16,92,111	:::	•••	16,92,411
•••	744		•••	***		
,	***				- 4	
15,39,551			15,39,554			15,89,55
						69,02,96
69,02,965 4 2,92,152		**	69,02,965 42,62,152			42,92,15 40,72,97
40,72,979			40,72,979 44,18,021	::.		44,28,0
44,25,021 5,75,772		- ***	5,75,772			5,75,7° 7,55,0
7,55 (62	•	"	7.55,052	***		
2,96,87,(74	•					2,96,87,0
2,04,591			2,96,87,074 2,04,591			2,04,5
11,46,572			11,46,572			11,46,5
		71, 19,1 80	2,54,03,08,602	47,05,42,600	2,58,27,018	2,68,55,24,5
2,15,70,78,66			_			
3,85,71,99,00	4 24,29,950	5,11,11,100	3,41,07,40,054	1,00,00,10,00		

B. and, BB.—Railway Capital and Pevenue Accounts.

No. 25.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

	[EXP	ENDITUBE DUI	RING THE YEAR.		E	KPENDITURE
Class and name of Bailway.	No. of Itom.	Total Construction Outlay During 1929-80.	LIABILITIES INVOLVED IN PUBCRASE OF RAILWAYS (STERLING CONVERTED INTO HE, AT £1= Bs. 181).	REDEMPTION OF LIABILITIES INVOLVED IN PURCHASS OF RAILWAYS. (STRELLING CONVERTED INTO RS. 47 £1=Rs. 121).	GRAND TOTAL.	Direct 0	Capital Companies or indian States, Column 13 of Account No. 25A.
1	<u></u>	3	В	4	5	6	7
CENTRAL—cosold.		B.		R	R	R	Ð
Commercial Lines-Brought forward		20,95,47,419		-1,17,587	20,94,29,832	3,35,12,03,022	59,95,982
State Railways worked by Companies—concid. Brought forward		8,01,28,070			8,01,28,070	1,83,22,08,241	8 2,48,7v,420
South Indian—							
Viliupuram Trichinopoly	91	2,30,030	,*1		2,30,030	1,87,76,761	5 ,89, 339
Varadunagar-Tenkasi	92	-43,590	**1		-43, 890	68,38,557	•••
Shora na Nilambu	£3	16,718	•••		18,718	79,49,290	•••
Dindigul-Pollachi	94	-21,897			21,897	78,88,053	•••
Vriddhachalam-Cuddalore	95	19,881	P7*		13,381	25,24,901	•••
Pollachi-Palghet	96	24,58,444			24,58,444	26,08,832	
Vayayasam-Tranquebar	97	1,43,968			1,43,968	20,80,219	•••
Arantangi-Karaikudi-Manamadura	98	1,04,848			1,04,349		•••
Frichinopoly Manamadur	99	27,21,201		1	27,21,201	98,46,528	
Madura-Bodmarkanur	1	1,20,518		i	1,20,543	53,48,213	
Salem-Attur-Viidlhachslam	100	31,91,001			81,91,061	54,71,758	
Salem-Mettu: Dam	101	1,15.025			1,15,025	13,26,951	***
Toral	102	5,89,68 306	ì		8,59,68,306	ii	32,54,59,759
Miscellaneous items.				1			
Abindoned Projects	103			•••		27,02,831	•••
Msicellaneous	104	1.54500		***	4,74,540	2,88,11,051	5,02,886
Toral Commercial	104	29,89,00,271	1	-1,17,587	29.88.72.684	11-,66,00,50,-11	33,19 58 12
Strategic Lines.		20,00,000,014					\
Open Isnes.				į			
North Western					13,66,576	8,41,76,067	
Frontier Railway Reserve	10		1	·			•••
Compbellpur Railway Reserve	100			1	-54,83		***
Constructions.	10	7 1,30,62	7		1,30,62	8,85,532	
Hindubagh-Fort Sandeman	. 10	8		•••		18,73,009	
Zhob Valley Extension .	. 10		6		7,94,86	6 55.28.434	
Khyber	. 11		į.		6,06,67		j
Total Strategic		28,43,40			28,43,40		
TOTAL CENTRAL	\cdot	30,18,33,67		-1,17,59			
Provincial Governments.							
Government of Assam (Jorhat) (Reserved)					# 18	494	
Government of United Provinces-Dutill							
Siding (Reserved)	- 1	12	.,,,		•••	444	
Toral Provincial							
GRAND TOTAL.		80,18,83,6		1,17,5	87 30,17,18,0	88 5,61,71,06,88	3 23,19,58,1
			ABSTRACT.			· · · · · · · · · · · · · · · · · · ·	سبب مجروب سيأس

Dire of Government Outlay
From Capital contributed by Companies or Indian States, etc. Account No. 25A.

Total not charged to Revenue as provided in the Railway Frogramme

ican Expenditure charged to Revenue;
Provincia.

Total

Total

20,18,28,675

the construction and purchase of Railways during and to end of the year 1929-30-concid.

01	THE YEAR.						
	AB NOW ROCELUME.	Expenditure CHAIGED TO FAMITE RELIES AND LABURANCE.	EXPENDITURE PROVIDED FROM CRATEAL AND PROVINCIAL REVENUES.	Total Construction Experditure Golumns 8, 9 and 10.	LIABILITIES INVOLVED IN PLROMASE OF RAILWAYS Account No. 25B, Column 12 (Sterling converted unio Rg. at £1 ==Rs. 191).	REDEMPTION OF LIABILITIES IN COLUMN 12. Account No. 25B, Columns 7 and 11 (Sterling converted into Rs. at £1 =Rs. 13\frac{1}{2}).	TOTAL UAPITAL AT CHARGE Columns 11 and 12 mannes 13.
	8	9	10	11	12	18	14
	B	R	R	R	B	Ð	B
_	8,35,71,99,004	24,29,950	5,11,11,100	9,41,07,40,054	1,53,08,19,633	36,48,54,788	4,57,66,74,899
	2,15,70,78,681	7,57,91,161	74,38,980	2,24,03,08,802	47,05, 42,600	2,53,27,013	2,68,55,24,889
	1,93,66,100	i ,	***	1,98,6 6, 100	•••	•••	1,93,68,100
	68,38,557	•••		68,38,557	•*		d 8,38,557
İ	79,49,290	•		79,49,290	•••	. !	79,49,290
	78,38,053			78,88,053	•••		78,38,053
	25,24,904	•		25,24,904	•••	••	25,24,964
	26,08,832		•••	26,08,832	***	•=1	28,08,832
ļ	20,80,219	,**		20,80,219		***	20,80,219
	***		,.	44.0	•••		104
	90,46,528	164		98,46,528	 	,,,	98,46,528
	53,48,213	•••		53,48,213	! ! •••	••	53,48,218
	54,71,758	***		54,71,758		•••	54,71,758
}	13,26,951			13,28,951	} 		13,26,951
-	2,22,82,78,066	7,57,91,161	74,88,950	2,31,15,08,207	47,05,42,500	2,53,27,013	2,75,67,23,794
	aw 02 001	4.00.096	84,499	92 00 174	i ı		
	27,02,831	4,39,086		32,26,416	1	***	32,26,416
	2,98,18,437			2,93,13,487	·•·		2,93,13,437
-	5,61,74,93,638	7,86,60,197	5,96,34,579	ŏ,7ō,47,88,114	2,00,13,64,298	89,02,11,801	7,36,59,38,546
ł	28,41,76,067			28,41,76,067	•••		28,41,76,067
	82,44,170		28,00,878	1,05,44,54			1,05,44,548
	8,85,562			8,85,562	•••		8,85,562
	18,78,909		***	18,73,909	•••		18,73,969
	55,26,494	141	•••	5 5,26,484			55,25,434
	3,08,65,480		•••	8,08,65,480	***1	•••	3,03,6 5,48 0
-	33,15,71,622		28,00,378	33,38,72,000		***	38,38,72,000
	5,94,90,64,980	7,86,60,197	6,09,84,957	6,08,86,60,114	2,00,13,62,283	39,02,11,801	7,69,98,10,546
	444	144	13,22,074	13,22,074			18,22,074
	•••	***	1,39,189	1,39,189			1,89,189
	(1)		11,61,288	11,61,263		<u>''</u>	14,61,268
	5,94,90,64,960	7,86,60,1 17	6,23,96,220	6,09,01,21,977	2,00,13,62,288	89,02,11,801	7,70,12,71,809

No. 25A.-DEFAILED ACCOUNT of Capital Contributed by Companies and by Indian States towards outlay on State Railways during and to end of the year 1929-30.

This account shows in detail the amounts of Share Capital, Debenture and Debenture Stock contributed by the several Companies, during and to end of the year.

-			During to	Duling the xear 1929-30.					To and of the xear 1529-30,	CRAU 1520-30.			
Ratewars.		DEBERT	DEBENTURES AND DEBENTURE STORE	Total (columns 2+4)	Contriba-	Ī		Debratures and debrature Stude.	PERRITOR STOOR.	Total, (columns s+10)	a turi		REMADEM
	Share Capital.	Nominal amount,	Cash received.	fnto Rs. at average rate.	Indian braces.	Todati	Share capital.	Nominal amount.	Cash received.	into Rs. at contract rate.	Indua States,	Total.	
1	R	м	•	10	80		°20	٥	10	11	gra r t	138	21
	ભ	લા	બ	e	#	p#	93	, ,	93	AT.	æ	at.	
Assam Bengal .	i	:	:	:	:	:	1,500,000	730,900	728,992	3,60,87,021	:	3,60,87,021	
Bengal Nagpur	:	:	:	:	:	:	3,000,000	4,190,500	4,119,763	10,53,13,386	:	10,59,19,386	
Bombay, Baroda and Central India	:	:	:	:	-3,45,603	-3,45,063	150,730	1,000,000	959,364	1,64,00,464	85,00,000	2,49,00,464	
Madras and Southern Mahratta	:	:	:	:	:	:	3,500,000	3,901,000	3,916,804	10,07,07,745	•	10,07,07,745	
South Indian .	:	:	:	:	5,89,339	5,89,339		2,713,248	2,691,494	4,15,33,776	80,48,952	4,95,80,728(a)	
South Bihar	:	:	;	:	:	:	309,732	:	:	59,95,983	:	59,95,982	
Tirhoot (B. N.)	:	;	:	:	:	:	i	661,500	661,500	88,70,415	` :	88,70,415	
Beadjustment of Capital contributed by Railway Companies in England at the average rates of exchange	:	:	:	:	:	:		:	į	5,02,386	į	6,02,356	
										-			
To'al .	:	:		i	979, ♣,₽	2,43,676	0,550,482	13,197,118	13,077,917	31,54,11,175	1.65,46,952	33,19,52,127	

AUCOUNT No. 25 B.

Statement of the Liabil ty involved in the Purchase on the State of the Capital of the old Guaranteed Railway Companies.

This account sets forth statistically in detail the manner in which the purchase of each railway was effected, the methods actually employed varying in the case of individual railways. The main methods of purchase were:—

- (a) By the issue of India Stock in part exchange for Share Capital of the Companies and the taking over of Debentures and Debenture Stock as State liability.
- (b) By the issue of New Companies' Stock in part exchange for old Companies' Capital.
- (c) By the issue of Terminable Annutics extending over a series of years in part exchange for Share Capital of the Companies.
- (d) By the issue of India Stock in exchange for a portion of the Debenture Stock taken over under (a) and of the Terminable Annuities exchanged for Share Capital under (c).
- (e) By the issue of New Companies' Stock in exchange for a portion of the Terminable Annuities exchanged for Share Capital under (c).
- (f) By cash payment.
- 2. As explained in the notes on Account No 25, the Railway Capital Account is to be debited permanently with the balance on the 31st March 1924 of the capital liability involved in the purchase of Railways which is being redeemed through Annuities and Sinking Funds, excluding the Discount Sinking Fund of the Oudh and Rohilkund Railway the redemption of which will continue to be a charge against Railway Revenues. Consequently the redemption of capital after 31st March 1924 has not been taken into account in arriving at the liability incurred in the purchase of railways for the purpose of calculating the capital at charge.

No. 25-B .- STATEMENT of LIABILITY involved in the PURCHASE by the State of the Old Guaranteed Railway Companies.

SAS, GEO SAS, TT SAS, ST SAS, ST		Cash paid in part		INDIA STOOK 1681	INDIA STUCK IRBUED OR APPROPRIATED IN REC	KANGE			1	Terminable	Аминта.			
1 2 2 2 2 2 2 2 2 2		red unplies of debcharge of ladia decharge of ladia Bonds appropriated an espect of displayer of Deben- tures of Sharo Gaplia.		Вваге Сврим.	Dehentures and Debenure Stock.		Porton of amounts in columns 4, 5 and 6 red con d by Smang Yunds 10 cud of 19,5-10	New Company's Siot, result in exchange for portion of Amuniès.	New Company's block-sould in exchange fol old Company's Capital		Amount redeemed to end of Just March 1914.	Total milas habili- ties, golonius, 2 to 6 and a to 10,	Total undi-charged liability, enluinn 1- 2, sind th. 7 und th.	
1,289, 818 2, 2, 3, 4, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,		\$41	es	*	**	8		œ	a	22	1.	72	11	
			æ	ধ্য	æ	લ	t)	d	ુ	લ	#3	ų.	33	
T.088,310	Worked by the State. Exten Bengal (including Bengal Central)		348,666	612,180	67,713	541,054	316,109	:	:	2,849,847	650,041	4,932,303		
7,098,310 2,701,460 624,711 3,265,216	Bast Indian (including Oudh and Rohilkund)	•	1,435,650	6,243,778	8,555,880	7,674,356	4,605,474*	:	:	25,467,634	6,464,419	48,277,298	(6) 37,207,405	
	Great Indian Peninsula Rail- way (including Indian Midland Railway)	7,998,210	2,701,450	624,711	3,263,216	:	•	:	;	33,109,218	10,767,809	47,596,905	966,828,998	
8,611,073 4,455,766 6,280,649 11,886,809 15,027,031 7,517,207 70,524,607 10,540,163 114,515,976	(old Delhi		:	;	i	4,911,621	2,595,624	:		9,497,908	1,966,883	14,009,529		
10,089,146 2,467,757 2,000,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000		8,611,073	4,485,766	6,280,649	11,886,809	18,027,031		:		70,524,607	19,840,163	114,815,9%	87,419,576	
10,089,146 2,467,757 2,000,000 11,319,558 1,899,526 15,007,633 (F) 1,293,358 894,712 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 5,726,169 (g) 1,293,358 894,121 1,079,438 1,000,000 1,000,000 1,319,558 1,899,526 35,290,695	State Railways Worked by Companies. Sombay, Barda and Cantral								-			14 KR 0009	(4) 14.556 903	
1,293,353 894,712 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 3,000,000 1,319,538 1,899,526 35,290,895 (g) 9,904,426 4,910,766 19,591,526 16,328,716 13,027,031 7,517,207 1,500,000 3,000,000 81,844,165 21,748,678 150,106,630 1	India	:	:	10,089,146	2,467,757	;	•	:	2,000,000	:		13,000,000 11,000,000	400 801 61 (F)	
. 1,208,358 425,000 13,310,877 4,411,907 1,500,000 3,000,000 11,319,558 1,899,526 85,290,695 150,106,630 1	ratta (old Madras) Bailway South Indian Railway .	1,293,353	425,000	3,221,731	894,712 1,079,438	: :	: :	1,500,000	1,000,000	11,319,558	1,899,626	5,726,169	_'	
9,904,426 4,910,786 19,591,528 16,328,716 13,027,031 7,517,207 1,500,000 81,844,165 21,748,678 150,106,630		1,203,353	425,000	13,310,877	4,441,907			1,500,000	3,000,000	11,319,558	1,899,526	35,290,695	93,391,169	,
		9,904,426	4,910,766	19,591,528	16,328,716	13,027,031	7,517,207	1,500,000	3,000,000	81,844,165	21,748,678	150,106,630	120,840,745	ŀ

* Including the Average of the Lings of the Chart of cated to lear the chartes of the Lings of equal labelines. From that year the interest only on the total unedensed capital at the end of 10 2-24 is being charged.

(y) Legenned in each on termination of Countary ou Joh Jude 1025.

16)

No. 25C .- SUMMARY of CAPITAL EXPENDITURE ON STATE RAILWAYS.

This statement is a summary of the capital expenditure on the construction and purchase of railways year by year from the commencement, under the several heads of expenditure exhibit lin

Yen	Diver Government outlev 2 12,36,08,565, 2,90,50,005	From Capit. Contributed I Compares a an Indian scate (Acet. No. 25-2	at Programme al biological	Expendita charged charged Farmne Ro and Insuranc	from Cent	Expend:	tion Ways. (Accor	the Rail Grand Total unt Capital at
P for to 1575-77.	2 12,33,08,565 2,90,50,005	Contributed to Compare 5 and Indian State (Acet, No. 25-1	d Tatal	and	Revennes	Expend:	ways. (According No 25 B)	unt Capital at
Pior to	# 12,34,08,565 2,91,50,005	3 R		1		20,)	ot.	
1575-77.	12,30,08,765 2,90,50,005	l .		5	6	,	$\mathcal{E}1 = \mathbf{Rs}, 1$	2½. 9
	2,90,50,005	i		H	- R	R	!8 R	_ _
1576-77 .			1436.08,56		at >	12,36,08		12,36,08,565
	4,18,11,105		299,56,00	i	77,6	1 ' ' '	, .	3,00,33,708
18:7-75	0.0001010		3,03,02,01	ام	2,79,6		1	4,20,90,705
1578-79 1579-90	3,63,02,010 3,57,59,255	"	3,37,59,25	1	68,0 1,89,76,1			3,63,70,020
1890-81	3,07,60,666		3,07,60,66		2,15,42,2		,,,	
1881-82	2,28,15,930		2,28,45,98				-0,00,02	1
1	2.03 91,945	!	2,03,91,91		1 7 7		1,10,20	1
	3,61,70,903		3,09,70,90	1	1		1	
1951.0	3,52,61,570		3,52,61,55(94,61,50	1		, ,,,,,,,	
1775-71,	1,71,25,29		4,71,28,290	58,90.00	5 63,20,5	50 5,93,88,8		1 ' ' ' 1
17467	5.11,66,135	••	5,14,56,685	19,09,99	5 18,30,76	5,52,97,3	95 18,45,04,147	
1887-1	—15,77,0€0	5,18,83,517	5,08,06,148	1	8,09,46	5,11,15,9		1
i	3,5^,₽ ₅ ,q ₂ _	PR,52,019	1,26,50,571		2,24,01	1	1 100,001	
1	1.39,25,391	89.555	1,39,64,979	1	49,72		, , , , ,	
1	1,15,51,525		4,15,81,028	! ""	-11,78	i	1,00,00,000	11,47 81,751
1	314,04,714		3,68,08,716	, , , , , ,	1	1	-1,20,001	4,05,35,094
	8,59,57,151 (a) 5,21,55,551	51,50,9,15 (a) 7,91,13,455	4,11,08,119 () 13,18,03,536	. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1		,,,	1 1
1	1,02,35,325	\$1,00,080	1	, , , , , , , , , , , , , , , , , , , ,	, , ,		,,,	1
	3,71,33,750	1,36,21.237	5,07,57,817	,	1	1	,,-,,	5,10,68,908
	,12,11,029	4 58,59,195	7,71,10,224	7±96±0	1 ., .		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,30,55,681
	,_0,46,411	2,85,10,857	8,06,311,76s	!	1,27,500 37,925	1		7,40,68,657
	,35,17,204	75,08,128	7,10,50,357	69,03,525	14,535	1	,,	7,73,73,600
1895-10 . 5.	.59,53,3.7	ا 4,19,01,310 ا	7,58,77,617		85,840		01,00,010	7,41,78,604 7,53,07,824
10 00 01 . 3.	.27,55,311	4,10,81,617	7,37,90,961	i . •••	—7,81,020	7,30,03,941	1 -,,	62,17,43,822
1901-4.2	er 71,757	17,65,859	7,82,43,645	,	-10,00,635	7,72,13,010	1 -,,,,	6,88,57,713
1902-03 , fi,	10,75,030	3,15,52,761	9,34,58,694	21,375	8,19,885	9,41,02,95	, , ,	8,54, 40,621
1	03,12,354	-8,9-8	17,0.1,03,445	14,49,075	3,98,250	9,21,50,770		8,31,56,983
		2 93,61,540		17,37,190	93,750	10,69,08,9 [5	-93,05,140	9,76,03,505
			15,50,05,575	t,19,170	1,07,925	15,60,32,670	,0-,.2,020	34,61,77,590
	05,70,355 51,51,786	1	11,08,58,625	51,630	18,540	11,09,58,795	11,500,120	13,10,07,075
			15 67,19,653 14,86,8 1,8 20	95,115 1,053	-29,69,625	15,38,48,449	-,,00,001	17,20,82,004
			12,07,27,010	1,80,225	6,225 18,690	14,86,88,508	- ,,,	30,79,00,198
	3,91,275	!	5,33,05,415	5,53,425	11,925	15,88,70,795	, -,,	10,86,32,993 21,95,99,048
	93,1 9 ,630 98,16, 71 5		11,93,19,630	6,64,125	12,540	11,99,96,295	-1,33,52,693	10,68,13,002
			14,81,88,740 18,31,12,213	6,31,165	68,990	14,91,28,895	-1,14,84,880	13,46,39,015
	. ' '	1	7,29,80,091	1,28,640 19,665	21,210 6,885	18,32,62,063	1 , , =,	16,88,72,556
	0,12,956 4	,79.85,690	6,78,78,616	-2,895	18,945	17,29,17,311 6,78,91,696	-1,56,83,040 -1,34,38,973	15,73,34,271
		—1,25,000	2,96,80,185	-7,140	33,060	2,97,06,105	-1,80,85,973	5,41,55,728 1,16,20,432
			3,73,98.218 6,66,44,970	-300	-11,493	8,78,86,425	-2,06,49,360	1,87 87,065
			14,80,90,237	-285	80,642	6,07,25,327	-1,88,03,187	4,19,22,140
	6,11,401 -	-57,16 214 2	5,89,28,190	60,8 <u>41</u>	1,01,240 19,68,417	14,81,91,486 26,08,95,796		12,37,89,273
	10,38,085 31,19,558 -		2,96,10,979		36,62,732	23,88,03,711		28,89,52,59(° 21,27,17,431
			8,46,12,394 0,80,02,908		59,48,019	19,05,60,413	-1,97,62,788	17,07,97,680
1924-25 . 18,7	9,45,395	5.37.23.702 19	142 91 809			19,70,59,080	-1,82,79,88C	18,37,79,200
iv.5-26 19,3 iv:0-27 29,8	₩,08,782 -	-5, 16, 681 19 2,68,14,150	1.25.12.7(1)		57,770 31,697	13,42,79,463 19,25,44,398	-1,25,840 -1,21,707	18 41,53,623 19,24,32,691
		(0)	2,53,69,317	.	5,57,326 8,878	27,17,21,218 32,5?,65,974	-1,08,667	19,24,32,691 27,16,12,546
928-29 29,8- 929-30 20,11	4,91,954 —£ 5,89,992	3,29,85,439 26 2,48,676 86	8,05,08,515 0,18,33,675	,,,,	-34	28,05,06,481		82,52,63,027 26,03,97,988
				7,88,60,197	A 50 00 000	30,18,88,675	-1,17,587	80,17,18,088
and the second s	(1)	(,,00,00,157	8,28,98,220	5,09,01,21,877	1,61,11,50,482 7	,70,12,71,809

(a) Includes Madras and Southern Mahratta and Mysore State Railway transactions prior to 1893-94, of which the distribution for previous years is not available.

(b) Includes Rs. 5,27,170 brought into the account or without financial adjustment on account of the Suramangalam Salem Railway taken over from the Salem District Roard.

REMARKS.

10

(a) Includes £2,575,000 representing Grat Indian Peninsula Indiaway Company's Slare Capital converted at the average rate of exchange in the accounts for 1925-26

(d) Includes Its 69,30,443 brought into the account without financial adjustment on account of Tanjoro District Board Railway taken over from the Ditrict Board,

				Dentite	Denits hi ni vic THE YEAF.	YRAF.		_				Cribity 1	CPLDITS DURING THE YEAR.	AE.			
				STT# SIL	DOM: NO.					-							
		I	ı	111	ΛI		11			I	11	111		1V	Δ		
	Balance at debit of							feed Debit	Grand Total			Rerenue Works and Operations.		I oiks done		Ē	Balance at end
Atme and class of Kaliway.	menulacoure an commencement of the year.	Locomotive Workshops	Calliage and Wagon Wokshops	Engineeling Workshops,	Collie rice	factuce Mascharcon.		duing the year		Capital stores	isnespener innspener for stock. Pripentative for stock. Propreception Pend.	Fypendature met from Pepreciation Fund,	Ordinary I	lailways, Melangs, Me	Miseellaneous advances.	rotal creasis during the yeal.	of the year.
	æ	CE [®]	r#	; , #1	#	 #	<u> </u> 22	æ	· #	æ	<u>+</u> ====================================	r#	##	a#,	===	; #	RA
State Railways Worked											-						
Restern Bengal	21,98,723	1,74,50,910	i	5,06,236	:	, 200'116'71		1,98,65,152	2,20,16,875	115,49,88	11,57,806	692 88777	68,14,102	2,27,381	:	2,03,27,489	17,18,586
Rast Indian	67.79,210	1,97,20,892	1,97,20,892 3,72,50,841	875,10,81		20,89,240 1	1,00,18,785	6,46,11,279	7,54.20.525	1,14,70.218 1,39, 13,056	,39, 13,056	73,29,106	1,99,91,709	62,54,120	98,96,520	6,88,87,959	65,32,566
North Western	57,71,652		1,90,11,801 2.08,11,241	46,45,271		10,11,191	11.54,052	E.06,71 500	5,25,46,231	1,13,59,675 1,26,71,318	,26,71,318	16,36,380 1	1,62,71,878	38,31,125	11,75,867	4,60,46,243	54.99.978
	9,75,017		1,81,06,152 1,67,90,086	30,53,591	:	15,116	8.475	9,30,77,02,6	3,30,51,767	1,15,87,476	15,03,538	610,74	94,91,161	206,90,91	9,039	3,28,95,439	10.56.328
	-84,634	60,63,361	52,46,571	1,95,730		•	:	1,15,(15,602	1,14,21,028	60,70,219	10,22,756	12,84,320	31,01,715	48,838	13,079	1,15,24,917	-1.03.880
Total	1,50,40,003	·	7,58,98,116 7,11,14,742 1,83,52,309	1,83,52,309	-	44,12,627	1,18,11,319	17,90,1, 113	19,52,86,116	1,01,57,125 3,02,99,374 1.24,99,914	117,99,374		5,61,71,165	1,23,61,301 1,10,94,506	·	18,05,82,447	1,17,03,969
BB.								-	_							Ī	
State Railways worked by Companies or by Indian Btates—												-					
	9.59,269	0,98,690	9,16,570	32,230	:	26,17,825	:	078'99'71	52,21,589	12,55,347	1,91,196	17,135	17,11,113	7,65,401	:	39, 63,021	12.81.568
Bengal Nagpur	10,32,478	83,91,409	48,00,168	7,5%,191	10,24,812	95,495	15,52,721	1,76.32.736	1 86,65,271	18,87,447	39,65,657	75,027	1,01,66,000	66,832	6,62,979	1,68,28,382	18,36,892
Bombay, Burula and	95,811	+1,60,53,672	69,76,231	;	3,19,518	15,90,161		75161617	2,50,05,293	444,85,91	30,32,061	37,31,683	1.07,66,582	35,68,122	:	981,::50,5;	12,157
Ducknow Bareilly (R. and K.)	51,771	7,81,042		•	:	67,730	1 267,130,2	11,155 3	11,67,311	7,610	5, 127	48,117	1,52,646	3,26,171	2,67,096	11,58,500	8,514
Madras and Southern Mahratta	1,83,390	1,11,98,051	 71,03,916	7,30,080	:	24,53,503	1,32,613	2,19,17,903	7,21,31,202	50,20,233	30,18,169	61,26,925	69,53,876	2,58,274	218'90'e	321,03,781	805 F. S
South Indian	0,42,182	1,28,65,156		1,08,612	:	2,50,183	8,60,760	1,11,05,320	1,17,15,502	52,00,798	18,10,876	3,99,317	88, tc, 682	1,22,753	8,30,335	1,42,22,761	5.22.741
a Tirhoot (B. & N. W.)	3,11,750	42,14,077		2,38,486	:		0.77,10	51,01,963	51,21,722	1,01,248	9.34,404	8,28,116	21,50,201	3,00,015	756,05.6	52,50,401	1.71 233
Lotal	35,76.060		5,42,05,306 1,97,94,885	5 18,77,604	13,74,330	71,14,176	47,75,725	8,01,14,326	986'02'42'6	1,78,35,921	1,29,54,000 1,32,11,120		3,61,13,399	54,53,861	20,87,581	8.85,60,075	41 80 011
and Other Ralways .	1,48,411	:	:	:	32,27,864	:	18,018	32,46,912	13,94,853	:			:	32,27,864	24,742	32,52,606	1.11 7.47
et Grand Total	1,93,65,104	13,00,98,723	9,39, 13, 127	13,00,96,728 9,89,43,627,1,52,29,913	16,02,194		1,66,05,042	27,20,36,651	1,15,57,103 1,08,05,012 27,20,38,061 21,11,01,755 6,69,18,019 5,22,68 061 2,57,11.031 0,22,81,561 2,10,11,585 1.41,06,831	6,69,13,019	5,32,58 061	2,67,11.031	0,22,84,561	2,10,11,586		27,23,95,128	1,5,0,06,627
			_												_	_	-

Includes charzes for enringers and wigon workshops Broad Cange.

BILITY INVOIVED IN THE PURCHASE by the STATE of the OLD GUARANTEED RAILWAY COMPANIES.

No. 25-E .-- STATEMENT showing Stores Transactions of Rallways during the year 1929-30.

				REORIPT DUI	RECEIPTS DURING THE YEAR	יי				Ibau	ISHURH DORING THE YEAD	g XEAB		
Name and class of the Rollway	Balance at communication of the year.	I English Stores	II Indam purehascs	III Receipth from manufattme mito stores	IV Material Felunced from Works	V Other debits.	Yotal deluts during the jeir,	Crand Total.	I Capti al Works.	II Capital manufacino staspenso	III Works clean geable against De- presidion Fraid	IV Poles and Trunsfors	Total credits during the year.	Balance at end of the year.
State Railway, Worked the State—	by B.	##	l et	- p±	#	'	21	#	æ	#	#	H.	#	#
Mastern Bengal .	82,01,909		37,05,688 1,12,99,193	21,67,800	14,84,620	2,50,741	1,89,02,003	2,71,09,972	22,73,082	98,91,716	62,01,451	4.52,867	1,88,19,716	82,84,256
East Indian	2,98,40,794		1,06,04,177 4,51.72.813 1,04,18,054	1,94,18,054	33,95,778	86,68,615	8,73,19,437	11,71,60,231	1,56,61,199	4,35,00,249 2,08,46,410	2,03,46,410	6.3,29,341	8,58,37,199	8,18,23,032
North Western .	4,48,91,149		91,14,195 5,03,07,902 1,26,71,318	1,26,71,318	808,40,00	39,96,120	8 30,53,849	12,79,74,008	1,57,00,737	4,41,17 823	1,87,20,264	89,59,080	8,27,97,913	4,51,77,085
Great Indian Peninsula	2,11,27,169		1,42,20 452 2,15,04,280	95,03,538	45,59.153	35,06 090	5, 12 98,712	1,44,20,881	1,45,48,655	2,30,03 171	91,87,368	23,55,207	4,90,88,701	2,53,32,180
Barma	59.62,775		76,98,286 1,07.08,981	10.22,754	3,77,207	2,55,37,630	4,53,44,860	5,13.07,635	32,42,503	87,39,297	53,37,080	3,03,71,808	4,59,90,688	53,16,947
Total	11,00.23,796		4,54,02,708 13,50,99,169 4,47,78,472 1,63,15 245	4,47,73,472	1,63,13 265	4.19,50,929	18,79,45,921	39,79,67,717	5,14,21,776	6,14,21,776,12,95,51,550	6,27,92,573	4,87,68 312	28,25,34,217	11,64,33,500
State Railwaye Worked by Companies or by Indian States—	by an													
Assam Bengal	17,24,840	23,63,036	38,51.196	1.91,196	3,85,953	6 75,551	74,66,933	91,91,272	31.31,633	4.50 859	28 75,582	7,01,595	72,19.560	19,71,703
Bengal Nagpur	1,29,72,109		1,42,61,370 2,10 02,822	39,05,657	34.18,574	1.77 752	4,38,26,175	5,57,98,284	78.10,227	82,02,213	2,37,08 726	11,10,048	4,08,31,214	1,49,67,070
Bombay, Baroda and Central India	ral 1,56,02,816		90,13,723 1 88 41 445	190,55 00	18,64,706	1.87 734	3,29 40,719	4,85,43,525	41,06.382	1.52.89,125	1 25,69,858	11,15.720	3,32,74,085	1.52.69,450
Luoknow-Bareilly (R. K. R.)	R.) 10,02,212	3,26,781	7,02.904	ě, 127.	44 428'	18 141	10,97 584	20,99,796	28,350	1,63,014	7,07,243	50,777	12,56,184	8 43,512
Madras and Southern Mah-	sh- . 88,88,052		95,55,691 1,25,84,849	30,18,169	14 52,403	2,53,214	₹68,00 % _{0,} 2	3.52,74,776	22,46,252	1,40,14,936	88,16,392	8,65,791	2,59,46,371	93,28,405
· South Indian	1,22,75,247		80,34,900 1,17,73,809	18,10,876	1,42,308	14,53,095	2,72,15 051	3,54,90 298	45,89,153	1,05.30,829	80,14,706	14,45.317	2,45.80,005	1,49,10,293
Tirhoot (B. & N. W.)	29,40,684	18,86,008	41,46,607	9,34,404	4,00,130	:	73.67 149	1.03,67,833	2,09,840	25,81,787	33,10,733	10,14,817	73.06,927	81,00,906
Total	5,49,01,360		4,54,41,569 7,29,03,182 1,29,58,690	1,29,58,690	77.38,562	27,12,491	14 18,04,434	19,07,05.794	2,22,71,937	5,16,23,118	5,16,28,118 6,00,03,240	64,06,065	14,03,14,355	5,63,91,439
Other Railways	8,30,417	38,848	9,88,854	:	3,63,897	20,564	8,12,163	11,42,580	89,112	2,34,239	40,611	1,63,017	5,26,969	6,15,611
GRAND TORAL	CAN FR CT							,						

o. 26.—STATEMENT of Money specifically provided by the Central Government for Capital Expenditure on Railways and of the amount expended in 1929-30.

Amount specifically provided.		Expenditure.	
	R		R
rrowed for Railway purposes under the East India Loan Act (Accounts Nos. 7 and 82)	7,92,00,402	State Railways including State Lines worked by Companies (see Account No. 25-C.)	23,17,45,256
pital Receipts from Railway Companies and Indian States (Account No. 25A)	2,43,676		
ppropriation from Revenue for Railways (Account No. 25)		Discharge of Liabilities	•••
cess over amount specifically provided (see below)	22,23,89,597	Purohaso of Lines	7,00,88,419
Total .	30,18,33,675	Tetal .	30,18,38,675
(a) The excess is accounted for as follows:—		Re.	R _B .
(i) Rupee Loans issued by the Government	nt of India (Acco	ount No. 82) 37,24,72,100	
(ii) Excess of Central Revenue over Cent			
(iii) Net receipts under Debt, Deposits, etc	e., otherithan ite	ms included above . 4,64,09,457	42,15,65.
I)educt—			
(ir) Cash Balance increased [Revenue, of th		
Works other than Railways .	e et e		19,91,75,55
		Total (see above) .	22,28,89,59

No. 26A.—SUMMARY of Amounts provided for Capital Expenditure on Railways

			RES	OURCE SPECIFICAL	LLT PLOTINFI	- 102 CIPILLE	EXPLADITURE	OF RAILWAYS.			Otm
Υ.,	er 		Logus for Rankway purposts is sted under the Last Indian Loans Act. (Stealing converted into Ra. at £1 = Rs. 13)	Capital contributed by Companies and Indian States.	Appropilation From Famme Grant for Avoilance of Liebt (b)	Appropria- tion from Famme Grant for Protective Railways.	Appropriation from Revonue.	Moicty of Profits on Rupeo Coinage	Total Resources specifically provided (Cols. 2 to 7)	Revenue Surplus (+) of Defict of the Gentral Government.	lupce loans issued by the Government of Indu.
;	ı		2	8	4	5	6	7	8	9	10
			R	R	R	R	R.	R	R	112	R
1905-13	•		16,11,88.618	2 48,74,005	76,83,930	8,29,170	1,07,925		19,46,83,643		
1906-07			2 60,66,667	-17,760	49,85,745	51,630	48,540	<u> </u>	3,17,31,822	2,38,40,100	
1997-03		•	11,51,05,960	3.15,67.567	37,50,000	98,415	29,69,62	5 1 ,68,5 4 ,060	16,44,06.677	15,09,225	2,50,00,00
1508-00			9,12,27,878	7.91.22,405	37,30,000	1,053	6,225	765	17,44,07,911	-5,60,65,650	
1909-10		•	14,00,27,640	3,70,97,590	71,30,070	1,80,225	18,690		18,53,54,215	90,99,616	5 2,50,00,00
1910-11			8,96,64,2,7	3.44,14,170	90,16,425	5,53,425	11,925		13,36,60,212	5,90,11,305	1,50,00,00
1911-12	•	•	4,47,84 70		68,69,505	6,64,125	12,540		5,22,80,877	5,91,05,010	2,00,00,00
1912-13	•		4,00,000,000	76.21.905	51,18,(45	6,21 165	63,990		5.34,55,195	1.60,14,51()	3,00,00,00
1913-14	•			7,18,11,925	31,37.935	1,28 610	21,210		7.70,99,010	3,46,86,345	3,00,00,00
1914-15	•	•	4,33,93,333	5,98,88 695	33,01,725	-19,665	6,885		i 10,65,10,973	-2,67,79,050	5,00,00,00
1915-16		,	4 33,98,839	4,79,35,690	63 79,575	-2,895	18,945		9 76.64 648	1,78,29,915	1,99.86,00
1914-17				1 25 O(K)	71,88,870	7,140	33,060		70,89,790	11,21,72,550	0.73,00,20
1917-18			· ·	-2 14.74.256	97.77,090	-300	11,493	! :		13'13'06'110	
1948-19			1	. —1 99 30,074	56.85,045	-285	80 642	<u>.</u>			•
1919-20				57 00,050			1,01,219	! '	i	-23 65,28,835	21,28,52,20
1920-21			<u> </u>	-57 16 214	64,26,110	60,841	19,68,147			-26,00 85,276	
1921-22			19,15,61,884	56,02,894		;					29,75,72,80
1922-23			34,70,11,939	1 :				• !	19,71,64,778		19,20,49,700
1928-24		- !	20 58,66,305			•••				-15,01.76,392	46.87,19,300
1924-25		. ;		-49,26,338,					19,55,71,621	2,38,99 758	23,97,49,600
1(125-26		٠,	•	-5,46,081	•••	•••			-49,26.338	5,68,25,698	13,21,22,500
.926-27			•••	-2,63,14,150		•••			5,46,081	3.31,18,187	30,61,17,100
927-2R		.!	9,13,22,362	-66,56,666	•••	***	•••		-2,63,14,150		29,49,70,800
928-29									8,46,65,696		19,58,79,100
929-30			7,92,00.402	-3,99,15,982				•••	8,15,94,687	-31,54,002	35,03,75,300
Tor	45	· í	7,52,00,40 <u>9</u> 1,83,26,55,854	2,43,67¢ 25,53,47.283 9,	22,29,470	30,36,722	 -4,77,845 I	,68,54,825 2	7,94,44,078	26,83,598 -i6,61,44,154	37,24,72,100 3,77,96,66,500

^{*}When a loan nuder the East India Loans Act was issued at a premium, the nominal amount was entered in this column and the premium credited year of issue or by I so provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount of the discount by the date at which nominal amount of the stock and the amount of each of which it was recepted as the equivalent; and the rominal amount of the stock and the amount of each of which it was recepted as the equivalent; and the rominal amount of the stock was entered in this column, while the nominal amounts have been entered in Account No. 82.

[4] As the recounts for 1920-21 we e fremed on a 2s, bus, while those for previous years were on the 1s, 4d, basis, the Home Treasury balance on the 1s, bus, while those for previous years were on the 1s, 4d, basis, the Home Treasury balance on the first hard 1927 in consequence of the adoption of the 1s, 6d, rate as the basis of the abolition of the Famine Insurance provision of £1 million with effect from the 1st April 1921, separate appropriations under these heads

Annual Expenditure thereof from 1905-06 to end of 1929-30.

	·	1			CAPITAL EX	CPENDITURE ON R	AILWAYS.	
Net eccapts or Debt, oposits and ivances, ier than is shown anatoly.	Cash Balances, reduced (+) or flucreased (-).	Deduct— Capital expenditure not charged to Revenue on Works other than Railways.	Total Other Resources (columns 9 to (3).	Total Provision (columns 8 and 14).	On State Railways ruchding Lines worked by Companies,	Discharge of Lightlines, (Sterling con- verted into Bs. at £1_Rs. 13\frac{1}{2}.)	Parchase of Line, (Sterling converted into Re. at £1_Rs 132)	Total Expenditure (columns 16 to 18).
11	12	13 	14	15	16	17	18	19
æ	R	æ	1£	R.	R	R	R	
)9,27,302	1, 19,15,625	83,42,910	10,58,77.827	30.05,61,170	15,60,32,670	33,33,333	14,11,95,467	30,05,61,470
18,96,960	6,42,43,905	1,19,64,40.5	11,92,22,640	15,09,57,462	14,09,58,795	99,98,667		15,09,57,462
ነባ,08,483	- 8,98.27.445	1,?6,85,83()	-20,95,567	16,23,11,110	15,38,48,443	84,62,667		16.23,11,110
14,65,955	11,89,950	1,47,52,335	-8,41,980	17,35,65,931	14,86,88.598	2,48,77,833		17.35,65,931
19,81,890	14,12,32,560	1,57,85,235	4,19,36,290	14 34,17,925	12,10,25,925	2,23,92,000		14,34,17,925
76,78,806	-5,45,43,375	1,80,38,320	8,11,15.916	21,47,76,128	15.38,70,795	3,09,05,333	3,00,00,000	21,47,76,128
54,43,035	32,115	2 31.92,845	11,13,98,085	16.36,78,952	11,99,96,295	4,36,82,667		16,86,78,962
50,27,497	3,99,09,705	2,?8,48,345	12,87,03,367	19,21,58,532	14,91,23,895	3.30,34,667		18,21,58,562
47,48,615	7,97,31,700	2,59,40,940	12,82.45,720	20,03,44, 730	18,32,62,038	1,70,82,667	*1*	20,03,44,730
33,37,278	1,61,01,225	2,22,53,115	6,64.0d,938	17,29,17,311	17.29.17,311	•••	•••	17,29,17,311
59,06,545	-3,19,02.510	1,71,63.405	1,89,96,715	11,66.61,363	6.78,94,696	4 87,60,667		11,68,61,863
41,90,027	2,79,87,075	1,13,45,700	6,59,49,948	7,30,39,738	2,07,06 405	4 33,33,338		7,50,39,788
61,23,014	—7,49,80,76 0	93,33,010	4,90,95,384	3,73,80,425	3,73,86,425			3,73,86,425
10,16,239	9,82,380	78 3 7,725	7,48.89,999	6.07,25,327	6,07,25,327	•••		6,07,25,327
13,52,021	9,55,07,382	71 99,910	14,86,82,828	14,30,78,027	11,30,78,027	105	•••	14,30,78,027
56,71,024	17,42,78,673	1,9?,58,206	25.81.79,015	26,07,96,517	26,07,96,517	•		26,07,96,517
51,54,861	-13,61,11,767	2,18,07,215	3,24,74,157	22,96,38,935	22,96,38,935			22,93,38,935
12,05,296	-1,12,33.125	2,52,66,657	15,91.62,170	18,43.42,305	18,43.42,305			18,43,42,305
09,09,535	- 5,74,04,056	2,30,08,316	1.24,26,831	20,79,98,472	20,79,98,472			20,79,98,472
B 9 71, 3 75	- 3,73,21.232	2,60,70,447	13,95,24,694	13,15,98 356	13,45,98,356	441	1	13,45,98,356
36,79,998	5,05.77,904	4,02,86,019	23,58,53,174	23,53,07,093	20,09,73,760	•••	8,43,33,333	28,58,07,098
15 ,01,076	(a) 8,00,62,723	1.79,39,558	29,85,92,689	27,22,78,539	27,22,78,539			27,22,78,539
09,17,335	15,47.90,882	1,90 76,166	24,01,76,481	32,48,42,177	32,48,42,177			32,48,42,177
19,26 903	51,14,726.	1 54,97,736	17,19,81,385	25, '5,76,072	26,55 7617	**		25,85,76,072
64,09,457)3,13,925		1,83,66,963 45,54,55,543	22,23,89,507 2,50,11,46,803	30,18,33,675 4,70,07,92,612	23,17,15,256 4,13,93 05,059	28,58,69,384	7,00,88,419 27,56,17,219	30,18,83,675 4,70,07,92,612

enne. When a loan was issued for cash at a discount, the discount was made good from Revenue either by being charged against Revenue in the a could be redeemed: in the former case the nominal amount of the loan is entered in the column, in the latter case the cash proceeds. The issue on the purchase of the uniertaking, was an exceptional transaction; no charge was made to Revenue on account of the difference between the . In view of the recent change in the treatment of discount on sterling loans [see notes (a) and (b), page 40], the cush proceeds of the 4½ and 5½ per

arch 1920 was converted into rupees at the rate of Rs. 10 to the £ and the reduction of each balance worked out accordingly. A similar sion of starling transactions with effect from the accounts for 1927-28. Issuntinued. (See Note on Famine Relief page 465.)



ACCOUNT No. 27.

Statement of Gross Revenue Receipts, Working Expenses and Net Revenue Receipts of State Railways for the year 1929-30.

This is a statement of the actual revenue results of the year's working. It shows in detail the Gross Revenue Receipts, Working Expenses and Net Revenue Receipts, together with the percentage of ordinary working expenses on earnings for each railway separately during the year.

- 2. The details of earnings and suspense under Gross Receipts, and those of expenditure and suspense under Working Expenses, are those of the complete Railway systems, including Branch Line Companies, worked by the main lines, in which Government has no capital interest. From the total receipts and working expenses of the systems, the share of the receipts and working expenses of such Branch Line Companies is deducted to arrive at the figures of receipts and working expenses of the lines financed by Government.
- 3. The details of carnings and suspense under Gross Receipts represent the gross takings of the Railways. The amounts of revenue refunded are shown as a deduct entry separately.
- 4. The transactions under "Suspense" consist, in the case of receipts, of the difference between (1) the amounts earned but not realised during the year, and (2) realisations during the year in respect of the outstanding earnings of previous years. In the case of Working Expenses, "Suspense" records (1) undisbursed liabilities of the year, (2) disbursements in respect of liabilities of previous years, and (3) miscellaneous advances.
- 5. As a part of the scheme for the separation of Railway from the General finances, the interest that accrues on the balances in the Depreciation and Reserve Funds, which are mainly held in deposit with the Central Government, is shown under Miscellaneous Receipts in Account No. 31. The contribution from Railway Revenue to the Depreciation fund and the expenditure incurred from that Fund on renewals and replacements are exhibited separately under Working Expenses. The latter, as an appropriation from the Depreciation Fund, is deducted to bring out the final charges to working expenses on account of depreciation during the year

No. 27.—ABSTRACT ACCOUNT of Gross Revenue Receipts, Working Expenses and N_1

			Gross Rr	funue Rechipts.		
Class and name of Railway.				1-	Deduct.	
	Farainy<	Sappense.	Total.	Refunda	Share of Worker Lines.	Total Receipts
1		3	4	G G	Lines,	7
-	18	R	15	R	it	13.
Commercial. State Railways worked by the State.	3	' 	1			it.
Aden	14,712	5,758	20,470	li li	ļ ,	20,459
East Indian	19,80,44,307	17,18,620	19,97,62,927	4,41,509	8,03,481	19,85,17,93
Eastern Bengal	6,95,80,026	-1,22,780	6,94,07,243	1,54,476	16,45,650	
North-Western	16,28,95.458	2,56,084	1-,26,69,374	6,63,742	1,80,84,37.3	
Great Indian Peninsula	14,91.98,31.0	12,58.758	15,04,57,077	8,16,034	38,06,457	14,58,34,590
Burma	4,87,86,: 30	20,816	1,88,07,416	94,280	****	4,87,13,156
Total .	62,84,69,452	26,55,088	63,11,24,510	24,70,052	2,13,39,961	60,43,14,527
State Railways worked by Comp.						
State Railways worked by Companies or by Indian States.						
Assam Pengul	2 23,02,953	-5,017	2,22,97,9 %	87,369	16,86,461	2,05,34,108
Bengal Nugpui .	9.27,80,710	6,08,238	9 33,88,943	1,57,34.3	1,07,312	9,31,41258
Sezwada and Dhone Kurnool evtensions	14,61,959		14,61,959	, . ,	2,07,372	
Simboy, Baroda and Central India	12,56,74,339	15,19,656	12 41,44,783	3,99,389	85,77,493	14,61,959
Jodhpur Hyderabad	24,53,415	1,41,403	25,94,818	8,179		11,51,67,901
Incknow Barcilly (R. & K. Radway)	65,. 0,736	4,417	65,35,203	23,:21	1,30,569 38,97,813	24,55,770
Modras and Southern Mahratta	9, 6,86,736	2,91,427	9,39,78,163	1,79,070		36,14,166
south Indian	j)			1,72,070	40,44,883	8,97,54,210
Tinnevelly Quilon	6,65,97,986	3 61,164	6,73 59,150	1, 18,098	38,57,348	6,32,73,771
Subcot (B and NW Radway)	2,68,92,093	4,89,677	3,73,81,770	1,88,310	* *** *** * *	
Contribution to Depreciation Fund on account of Company-worked lines and miscellaneous	3,944	-, .,.,,	3,944	1,03,510	1,97,61,126	1,71,32,310
		·	0,011			3,944
Total	44,16,84,871	3,61,798	44,90,46,669	11,71,242	1,10,43,999	40,68,32,428
TOTAL COMMFREIAL .	1,07,71,54,323	20,16,886	1,08,01,71,209	36,41,294	6,53,82,960	1,01,11,46,955
			-			
Strategic.					1	
forth Western	1 50 00 004					
Aden	1,58,86,964	•••	1,38,86,964	38, 162	!	1,59,48,802
·	92,527	•••	32,527	29		32,498
Total Strategic .	1,59,19,491		1,59,19,491	38,191		1,58,81,300
Grand Toyal	1,09.30,78,814	30,16,886	1,09,60,90,700	36,79,485	6,53,82,960	1,02,70,28,255

REVENUE RECEIPTS of STATE BAILWAYS for the year 1929-30.

	,	·	WORKING EX	CPENSLS,	·			1	Percentage of Ordinary Working
Ordinati	Benewala	Appropriation	'		Deduc	st.	Total	Receipts. Column 7 minus	Expenses (column 8)
W rhing Frience.	and Replacements.	Appropriation to Depreciation Fund.	Saspense.	Total	Expenditure met from Depreciation Fund.	Share of Worked Lines	Working Expensis.	16).	on Earnings (Column 2)
š	0	10	11	12	13	14	15	16	17
Iś	# #	H H	łł	R.	R	Ħ	R	14	Ħ
9,81,878	1,50,890	11,010	5,402	10,99,180	1,50,890		9,48,290	9,27,831	6,334 14
10,27,81,501	2 46,74,481	2,21,29,064	2,96,855	14,92,88,191	2,46,74,481	3,99,402	12,42,14,908	7,48,03.629	51.90
3,90,20,741	62,00,984	86,85,698	1,97,878	5,40,55,801	62.00.981	7,84,570	4,70.69.947	2,02,37,173	56-12
9,36,37,194	1,24,47,097	2.17,92.471	1,99,632	12,80,16,394	1,24,47,097	91.91,607	10,63,77,630	3,75,43,020	5 7·4 8
8,61,09,867	1,06,56.294	1,82,55,609	2,42,191	11,47,79,573	1,06,56,294	21,51,168	10,19,72,122	4,38,62,464	57 7 2
2,58,24,856	49,73,400	48.28,270	1,16 983	3,55,09,543	49.73,400		3,05,36,143	1 81,77.028	52 93
34,83,00,037	5,91,03,143	7,55,92,122	2,53,117	48,27,48,188	ō,91,03,146	1.25,26,602	41,11,18,440	1 ',31,96,087	55 42
							1		
1,21,74,437	20,82,072		- 6,674	1,42,49,835		8,48,231	1,84,06,604	71, 17,502	54 59
5,75,67,401	2,04,11,867	***	5,26,683	7,74,52.585		2,10,683	7,72,41,902	1,59,02,386	62-05
f,49,102	-2,614		4	6,46,488		• •	6,46,488	8,15,471	41-40
6,69,72,855	96,57,142		28,400	7.63,01,097		48,65,235	7,17,35,862	4,24,32,039	53-29
18,03,243	29,338		-40,078	17,97,503		43,765	17,53,738	7,02,032	73-70
29,59,794	3,58,428		1,13,385	94,31,547		14.76,435	19,55,112	16,59,054	45 48
4,08,98,403	94,95,265		7,56,888	5,11,50,561		21,69,052	4,89,81,509	4,07,72,701	43.15
3,08,23,969	88,82,923		1,43,256	3,95,63,636		22,10,132	3,73,53,504	2,59,21,270	16. 08
1,39,56,801	18,68,214		1,12,836	1,59,37,854		86,06,569	78,31,285	1,01,01,025	37 83
(b) 40,34,684	(b) 40,31,684	4,62,03,000		4,62,03,000	5,68,17,319		1,03,14,319	1,06,18,263	
22,87,75,769	5,68,17,319	4,62,03,000	2,38,018	32,70,34,106	5,68,17,319	2,04,?5,102	24,67,91,685	15,70,40,748	50 78
57,20,81,806	11,59,20,465	12, 17,95,122	15,099	80,97,82,294	11,59,20,465	3,29,51,704	66,09,10,125	25,02,8 6,830	53:49
1									
		41.00.740		2,25,03,476	16,96,849		2,08,06,627	49, 57,825	105.14
1,67,03,878 31,857	16,96,849	41,02,749	44,143	76,000	10,50,033	•••	76,000	-43,502	97-94
1,67,95,785	16,96,849	41,02,749	44,143	2,25,79,176	16,96,849		2,08,82,627	50,01.327	105.18
58,88,17,541	11,76,17,314	12,58,97,871		83,23,61,770	71,76,17,8 <u>74</u>			34 52 35,503	54-24

⁽a) Shows the net result of contribution to or withdrawal from the Dapreciation Fund in respect of State Railways worked by companies.

(b) Expenditure on non-wasting assets and credits on account of released materials are shown in the accounts of Company-managed railways under Renewals and Replacements, but in Government accounts as repairs and maintenance. These items have, therefore, been written back to the sand maintenance in Government accounts.

B. and BB.—Railway Capital and Revenue Accounts.

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No. 27A.—DETAILED ACCOUNT of GROSS REVENUE RECEIPTS, WORKING EXPENSES

					Gross	Receipts.				
and the Bureau	Coaching T	raffic Rainings.					Deduct.		1	T
Cines and name of nativay.	Passenger	r. Other.	Goods Traf Earnings	Sundry Barnings	Total Earnings	Refu	Share of worked lines.	Earnings of State Railways	Suspense	Total Receipts
1		8	4	5	6	_	8	9	10	11
	B.	<u>.</u>	R	R	訛	R	n	£	R	H
Commercial,	1									
State Railways worked by the State.		1		İ					I I	
Alen	5,1	59 Sg3	2,6	 19 1,84	1 14,1	71.3	11		1	
East Indian	5,97,74,40	50 50,72,845	12.85,50,6	16 30,41,89				14,701	5,75	-71
Entern Bengal	4,62,98, 6 4	₩ 41,43,906	8,72,07,44	£7 15,80,021		1		20,00,000	17,18,020	,,-,,
North-Western	5, 51,26, 18	92,70,653	0,52,45,44	32,47.19;		7-7		-,1 4 4 1000	-1,42,780	6,73,07,1
Hiest Indian Peninsula	4,18,58,08	1 02,08,156	9,62,65,01	7 18,74,063					-9,20,084	14,80,81,2
Borms	1.41,10,53	4 17,50,641	3,14,00.4	8 11,15,827		1	,,,,,,	1	19,58,758	11,58,34,5
				\ <u> </u>	-			1,54,03,350	#0,810	4,67,13,16
Total .	19,71,68,00	3 4,38,59,-93	88,70,78,77	0 1.09,65,340	62,54,60,4	5.3 24,70,00	2,48,89,961	UO, 10,59, 139	2G,ñG, OH8	60,43,14,52
tate Railways worked by Companies or by										
Indian St. top.	87,21,049	11,97,752	1 11							
asam Bengal	3,25,46,620		1,11,19,158		2,2.,02,95		16,86,461	2,05,30,123	-5,017	2,05,24,100
cugal Nagp exwads and Dhouc-Kurnool	8,90,619	53,273	0,48,83,627	13,30,171	9,27,80,71	1,87,84	1,07,819	0,25,36,053	0,09,233	P, 81,44,858
Extraines	4,-5,51,645	73,52,009	10,62,407	15,541	14,61,959			11,01,019	•	14,61,959
India	10,48,945	,41,582	7,85,24,827	20,14,953	12,58,71,339	, , ,	81,77,493	11,66,07,457	—15,2V,F80	11,51,07,901
icknow Bareilly	21,25,647	3, .0,262	35,19,545	17,105	24,53,415		1,80,769	20,14, 67	1,41,403	24,55,770
adras and Southern Mahiacia	2,91,01,029	64, 00,098	5,62,83,0°s	2,61,679	65,80,786		98,07,818	26,00,109	4,167	86,14,166
erth Indian	,,		0,02,03,03	29,85,871	9,30,56,736	1,070	40,44,983	8,01,02,783	2,01,427	8,97,54,210
nnevelly Quilon	3,01,71,176	83,69,015	3,02,65,140	82,02,648	6,Co,D7,986	1,48,028	88,87,348	6,29,12,610	3,01,164	0,32,73,774
rhoot	1,78,16,041	.5,19,497	1,74,20,160	1,38,898	3,18,92,093	1,88,840	1,97,61,120	1,00,49,083	4,80,677	1,74,92,910
ntribution to Depreciation Fund on account of Company- sorked lines and miscellaneous				3,911	3,9 <u>41</u>			8,944	*91	8,914
Tore .	15,47,13,106	2,86,73,601	.15,93.55,810	1,10,13,449	44,88,84,871	11,71,949	4,10,43,999	40,64,70,630	8,61,798	40,68,32,428
TUTA: COMMERCIAL ,	85,18,61,169	5,69,31,794	64,64,62,500	2,18,73,791	1,07,71,54,323	86,41,994	6,88,89,960			**************************************
-		_						1,00,81,30,069	30,16,886	1,01,11,48,955
Si. stogic.										
rth-Western ,	56,29,939	13,73,830	50 22 24.							
en.	11.104	14,75,650	88,11,694	1,71,601	1,69,68,984	88,169		1,58,48,802	•••	1,58,46,809
1_			19,885	121	39,527	29	•••	82,496	•••	82,408
Toma Stratucio	88,45,043	19,74,767	£8,\$(1,989	1,71,722	1,59,19,491	88,191		1,58,81,800		1,88,81,809
GRAND TOTAL	24,76,28,212	5,83,08,661	65,53,95,525	2,20,50,516	1,09,80,73,814	88,79,488	6,63,82,960	I,02,40,11,809		2,00402,0043

1 NET REVENUE RECEIPTS of STATE RAILWAYS for the year 1929-30.

al Revenue results in detail of the years' working.

			<u></u>	Wo	REING EXPENSE	B,					1
		Oper	ation.		Appropriation			De	luct.		NET
nnistra- nou.	Ropairs and Maintenance.	Fuel,	Other than fuel.	Renewals and Replacements	Appropriation to Depreciation Fund.	Suspense,	Total	Expenditure met from Depreciation Fund.	Share of	Toras,	RECEIPT
13	18	14	15	16	17	18	19	20	21	22	23
R	Ð.	Ð.	R	R	Ħ.	R	Ð	11	B	R	B
20,306	9,07,814	1,61 }	2,053	1,50,690	11,010	5,4 02	10,99,180	1,50,890	•••	9, 13,290	
2,81,789	3, 9,50 533	1.04.34,796	8,10,18,083	1,40,74,481	2,21,29,06%	-2,95,855	14,92,89,191	2,46,74,481	8,99,408	12,42,14,308	7,43,03,0
7,96.155	1,32,19,4~6	37,90,970	1,11 54,100	6, 60.8-1	50,35,098	1,97,478	5,40,55,901	62,00,984	7,84,570	4,70,60,947	2,02,27,1
7,23,398	8,04,60,718	1,08,65 076	,+0,47,+00	1 24.47,097	2,17,82,471	1,89,632	12,80,16,394	1,24,47,097	91,91,667	10,68,77,630	8,75,13,6
9 9,9 8,898	2,42.52,716	1,67,94,168	2,57,04,002	1,62,56,501	1,82,55.609	-2,44,101	11,47,79,570	1,06,56,294	21,51,168	10,19,72,132	4,88,62,4
37,41,151	78,34,544	44,02,063	65,55,933	49,78,400	45,25,270	-1,10,903	2,55,00,543	49,73,400	· · · · ·	3,05,30,143	1,61,77,0
18,61,787	11,06,64,511	5,20,11,479	10,17,67,980	3, 1 02,146	7,75,02,122	-3,53,117	45,27,48,188	6,91,03,148	1,25,26,603	41,11,18,440	19,31,96,0
								,			
	,			, ! ,							
3,83,839	30,40,884	15,20,791	30,25,923	20,82,072	.40	-0,074	1,43,49,585	*15	8,48,581	1,84,06,604	71,17,5
8,69,950	3,14,81,910	50,97,091	1,78,18,447	2,04,11,867	•••	-5,28 653	7,74,52,585		2,10,698	7,72,41,902	1,59,02,8
1,71,851	1,68,155	70,544	2,20,552	2.GL1			6,46,489	***	Pers	8,48,489	8,15,4
8,80,527	2,04,96,929	1,17,84,185	1,78,04,764	90,57,143	•••	-22,400	7,08,01,007		48,65,238	7, 17,35,862	4,84,52,0
3,56,924	6,76, 330	1,86,901	5,86,028	20,836	. !	~40,073	17,97,503		43,768	17,58,788	7,02,0
8,27,631	10,28,757	4,50,608	0,51,259	8,55,425		1,13,355	84,81,547		14,76,458	19,55,113	16,59,0
0,08,253	1,20,22,289	79,00,109	1,10,67,808	94,95,265		7,58,889	5,11,50,561	·	21,69,059	4,89,81,800	4,07,72,7
0,44,715	72,91,341	58,69,677	96,15,236	88,82,023		-1,43,258	3,95,68,080	•••	99, 10,182	8,78,53,504	2,59,20,2
8,59,826	45,97,853	24,20,452	85,79,673	18,68,314		1,12,636	1,59,87,634		86,06,569	79,81,265	1,01,01,02
-44	-40,84,684	taa	•••	40,34,094	4,62,03,000	***	4,62,03,000	5,68,17, 31 9		-1,06,14,819	1,06,18,26
8,09,216	6,78,67,213	8,58,15,656	6,44,68,684	5,68,17,319	4,62,03,000	2,99,015	32,70,34,106	5,68,17,919	2,04,25,109	24,97,91,665	15,70,40,79
,71,003	17,80,82,024	3.73,27,135	16,62,51,644	11,59,20,405	12,17,05,122	15,039	80,97,82,294	11,59,90,468	8,50,51,704	00,00,10,128	85,02,86,8
,99,808	62,41,879	27,40,900	42,31,794	16,96,849	41,03,749	•••	2,25,08,476	16,96,849	,	2,08,06,637	-48,57,62
14,627	8,458	8,878	4,899			44,148	76,000	,		76,000	43,50
18,982	62,50,887	27,44,778	42,26,603	16,98,849	41,02.749	44,143	3,25,79,476	18,98,849		2,08,62,627	-60,01,81
84,935	18,43,82,861	9,00,71,908	17,04,78.887	11,76,17,314	13,58,97,871	20,044	83,23,61,770	11,76,17,814	8.29,81,704	67,17 02,752	84,52,85,50

ACCOUNT No. 27-B.

Statement of Appropriations to and from Railway Depreciation Fund.

This account sets forth the amounts received into, and withdrawn from, the Depreciation Fund during the year, and also brings out the balance in this fund at the close of the year.

- 2. On the separation of Railway from General finances, a Depreciation Fund was started, with effect from the 1st April 1924, to provide for the cost of renewing units of all wasting assets with the exception of formation, fencing and ballast.
- 3. The Depreciation Fund is credited with an amount equivalent to the total expenditure to the end of the previous year on all the units of each class of asset divided by the number of years assumed as the normal life of that class of a set; provided that no credit shall be given on account of any unit after the period assumed for its normal life has expired. It is debited with the original cost of the unit replaced.
- 4. On State Railways worked by Companies the allocation of expenditure is determined by the terms of their contracts according to which the entire revenue expenditure on renewals and replacements is booked under Working Expenses. This expenditure consists of—
 - (i) Expenditure on wasting assets;
 - (ii) Expenditure on non-wasting assets; and
 - (iii) Credits for released materials.

In Government books (i) is debited to the Depreciation Fund and (ii) and (iii), are transferred to Repairs and Maintenance. The Contribution to the Depreciation Fund is worked out as on tate-managed Railways.

Xo. 27-B.—STATEMENT OF APPROPRIATIONS to and from the RAILWAY DEPRECIATION FUND during and to end of the year 1923-30 and the Ballange at the commencement and close of the year.

## ## ## ## ## ## ## ## ## ## ## ## ##		Ballagor at 1st April 1929.	APRIL 1929.	During 1929-70.	29-30.	To END OF 1929-30.	1929-30.	BALANOE AT	Badanor at Sist March 1930.
## ## ## ## ## ## ## ## ## ## ## ## ##	Name of Rallway.	At Debit.	At Gredit.	Receipts.	Withdrawala.	Recapte	Withdrawals.	At Dodik,	At Credit.
28,402 11,010 1,60,800 1,50,908 9, 1,50,908 9, 1,44,01,208 8, 2,21,06,310 2,44,74,481 12,24,76,308 9, 1,44,01,208 8,535,608 62,00,804 4,74,55,704 11,62,14,509 8, 1,02,56,304 11,62,14,509 11,62,14,540 11,62,14,540 11,62,14,540 11,62,14,540 11,62,14,540 11,62,14,540 11,62,14,540 11,62,14,540	COMMERCIAL LINES.	æ	ar.	RA .	æ	##	44	A#	#
1,60,606 1,60,606	State Railways worked by the State.								
1,46,61,808 86,35,698 62,00,884 4,74,65,784 88, 1,46,61,808 86,35,698 62,00,884 4,74,55,784 88, 1,46,61,787 2,17,82,471 1,24,17,087 11,62,14,599 88, 45,52,52,70 49,78,400 66,086(a) 1,06,56,294 9,40,13,747 88, 66,986(a) 1,08,56,294 9,40,13,747 88, 66,986(a) 1,00,56,294 9,40,13,747 88, 4,55,56,507 7,56,86,854 5,91,04,146 38,52,12,782 30, 4,55,56,507 4,58,720 22,60,828 11,07,02,038 12,18,39,354 11,507,21,467 65,50,95,802 11,07,02,038 12,18,39,354 11,507,21,467 2,27,45,403 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307 12,18,39,31,307 11,507,21,407 12,18,39,31,307 11,507,21,407 12,18,39,31,307	Aden	:	28,402	11,010	1,50,890	1,50,998	2,02,476	1,11,478	:
1,46,61,208 86,85,688 62,00.984 4,74,56,784 8, 8, 17,927 11,62,14,599 88, 22,60,328 6,50,45,051 7,58,36,2 12,14,59 11,06,66,294 3,40,13,747 8, 1,01,13,1	Feet Indian	:	2,78,03,554	2,21,06,310	2,46,74,481	12,24,76,398	9,72,41,015	:	2,52,35,388
48,28,270 1,08,60,294 9,40,14,699 88 22,60,328 6,50,46,051 7,56,86,354 5,91,01,146 38,52,12,789 80 66,986(a) 1,08,60,294 9,40,14,7497 80,19,747 80 66,986(a) 1,00,14,69 6,60,46,051 7,56,86,354 5,91,01,146 38,52,12,789 80 22,60,328 6,50,45,051 7,56,86,354 5,91,01,146 38,52,12,789 80 4,55,56,457 4,59,354 11,50,21,465 6,50,95,809 5,41,02,745 11,50,21,465 11,50,21	Bartem Benesi	:	1,46,61,208	86,35,698	62,00.984	4,74,55,784	8,08,50,762	:	1,70,96,022
22,60,323	North Western	:	2,25,51,787	2,17,32,471	1,24,17,097	11,62,14,599	8,43,77,428	:	3,18,37,161
48,28,270 49,79,400 48,28,270 66,098 30, 22,60,528 6,50,45,051 7,58,534 5,91,01,146 38,52,12,782 30, 22,60,823 11.07,02,028 12,18,39,354 11,50,21,467 6,50,05,302 5,44,60,403 11,50,21,467 5,54,54,910 41,02,749 16,50,849 57,77,84,02 57,17,84,03 57,77,84,03	Great Indian Peninsula	22,60,323	 :	1,82,55,609	1,06,56,294	9,40,19,747	8,86,80,755	:	53,38,992
22,60,328 6,50,45,051 7,55,36,354 5,91,04,146 38,52,12,782 4,55,56,957 4,62,03,000 5,63,17,319 27,07,83,020 22,60,823 11,07,02,038 12,18,39,354 11,59,21,465 6,50,95,809 56,54,916 41,02,749 15,96,849 2,77,45,403	Burms		:	48,28,270	49,73 400	48,28,270	49,73,400	1,45,130	:
22,60,323 6,50,45,051 7,55,86,354 5,91,01,146 38,52,12,782 (10,0,0)	Tatanagar Workshops		:	66,986(a)	1,000	80.0°8	1,000	:	65,988
22,60,823 11.07,02,038 12,18,39,364 11,59,21,465 65,59,95,802 56,54,916 41,02,749 15,96,849	Total		6,50,45,051	7,56,36,354	5,91,01,146	38,52,12,782	30,58,95,846	2,56,609	7,95,73,544
22,60,823 11.07,02,038 12,18,39,354 11,59,21,465 65,50,95,802 56,54,916 41,02,749 16,96,849	State Railways worked by Companies or by				,				
22,60,828 11.07,02,038 12,18,39,354 11,59,21,465 65,50,95,802	Contribution to Depresiation Fund on account of Company-worked Lines.		4,55,56,957	4,62,03,000	6 68.17.319	27,07,83,020	28,57,40,852		3,50,42,068
56,64,910 41,02,740 16,96,849 2,27,45,403	Total Commercial		11.07,02,038	12,18,39,354	11,59,21,465	66,50,95,802	54,16,36,198	2,56, 008	11,46,16,212
56,64,910 41,02,740 16,96,849 2,27,45,403	STRATEGIO LINES.								
56,64,910 41,02,740 16,96,849 2,27,45,403	State Railways worked by the State.								
30 AN 30 AN 11 AN 40 AN 11 AN 40 AN 11 AN 40 AN 11 AN 40 AN 11 AN 40 AN	North-Western		56,54,910	41,02,749	16,96,849	2,27,45,403	1,46,81,587	•	90,60,816
Azjobjom Lijebjorgan rajobjana Lijebjera	GRAND TOTAL	22,60,323	11,63,56,954	12,59,42,103	11,76,18,311	67,87,41,205	55,03,20,785	2,66,008	19,26,77,028

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ACCOUNT No. 27-C.

Statement of Appropriations to and from the Railway Reserve Fund.

This account sets forth the amounts received into, and withdrawn from, the Reserve Fund during the year, and also brings out the balance in this fund at the close of the year.

- 2. The receipts in the Railway Reserve Fund are obtained in the manner explained in the Notes to Account No. 24-A. Amounts may be withdrawn from the Railway Reserve to secure the payment of the annual contribution to General Revenues; to provide, if necessary, for arrears of depreciation and for writing down and writing off of capital; and to strengthen the financial position of Railways in order that the services rendered to the public may be improved and rates and fares may be reduced.
- 3. The Railway Reserve may also be used for temporary borrowings for the purpose of meeting expenditure for which there is no provision or insufficient provision in the revenue budget estimate, subject to the obligation to make repayment of such borrowings out of the revenue budgets of subsequent years.

Reserve Fund Investment Account.

Pending utilisation for the purposes for which the Reserve Fund has been created, a part of the amount standing at credit of the Reserve Fund has been invested in securities of Branch Line Companies, the balance remaining in deposit with the Central Government. The actual amounts so utilised are shown separately in Account No. 27-C. The amounts expended in the purchase of securities have been taken to a separate head 'Reserve Fund Investment Account', while the interest accruing from the investment has been credited to the Railway Revenues (See Account No. 31).

מחווחו וחב אבמי אחת ויום הבדישורה שה כמהדוד כד חום ד מאם שום כמחוווםחכבוופחה שחת שה יווס כזכמכ כד ניור אכשי

			Than barrens and a second		
	Balance, 1-t April 1929.	Appropriation from Revenue. vide Account No. 24.	Withdrawal from the Fund to scenie payment of annual contribution to General Revenues, wide Account No. 24.A.	Investments.	Balance, 31st Murch 1930.
	#	##	#	e ti	##
Reserve Fund	17,95,63 645		902'T&'80'%	:	15,87,41,939
Reserve Fund Investment Account	46,80,335 (a,	:	:	ŧ	46,80,335
Total	18,42,43,980	:	3,08,21,706	į	16 84,32 274

ACCOUNT No. 28.

Account of Interest Charges chargeable against the Net Revenue Receipts of State Railways for the year 1929-56.

This is a statement of the liability for interest, etc., on the entire capital at charge of Railways. It shows:—

- (1) The interest on debt, *i.e.*, on specific loans raised by the Government of India or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue or from other sources.
- (2) The interest on Share Capital and Debentures contributed by the Working Companies.
- 2. Details of the interest on specific loans and on Annuity payments will be found in a subsidiary Statement No. 28-A
- 3. The principal item in the statement is the interest on non-specific debt. As (except in the case of a certain amount of specific railway debt, no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917, Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt, therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate has been fixed at 3 3252 per cent. in perpetuity), and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of the subsequent period. The method of calculation to be adopted in future is under consideration.
- 4 On the separation of Railway from General finances in 1924-25, the Railway Capital Account was permanently debited with the balance on Sist March 1924 of the capital liability involved in the purchase of Railways which is being redeemed through Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest in respect of the liability outstanding on 31st March 1924, which is included in this account under "Interest on Sterling Debt", and the balance required to make up the total Annuity payments and the Sinking Fund charges is borne by General Revenues.
- 5 As an exception to this arrangement, the charges for the Discount cours for Fund for the Oudh and Rohilkhand Railway, created for the recomption of debt incurred in excess of the money raised for the purchase of the Railway, are still debitable to the Railway Revenue Account, and are recombled in this account along with the interest payments under "Interest on Sterling Debt"

-ACCOUNT of TOTAL INTEREST CHARGES chargeable against NET REVENUE RECEIPTS OF STATE RAILWAYS FOR THE YEAR 1929-30.

	10.1	ATE IV	TITMAIS	FOR THE	YEAR IN	929-30.	-		
	Interest on	Interest of	ON CAPITAL GON COMPANIES.	es derudieri		Converted fato rapees	Interest on Capital	Interest	
and name of Railway.	Sterling Debt. (4)	Slinro	On Debenture ⁸ and Deben- ture Stock.	Total,	Total.	at average rate of exchange.	provided by Government. (a)	on Rupce Debt. (o)	Grand Total
al Government. Commercial. Lailways worked State—	£	£	£	£	£	£	£	H	R
Capital Railway	•••	•••	•••				37,040 8,98,512		87,040 8,98,512
orks, Delhi. Indian(including South thar).	2,066,016	•••	•••		2,066,016	2,77,39,709	_	1,91,736	5,81,73,803
ern Bengal	124,558 983,547			•••	124,553 983,547	16,71,800 1,32,26,906	1,70,11,785 2,98,68,567		1,86,83,565 4,80,95,473
aclading Indian Midland) th Western	355,639				355,639	47,81,766	8,87,53,752 4,96,679		4,25,35,518 4 96 679
lway Collieries	37,499	•••,			37,499	5,03,050	1,58,77,149	.,	1,58,80 199
Total .	3,567,254	•••		•••	8,537,254	4,79,23,321	13,21,85,251	1,91,73	18,03,00,308
Railways worked Companies or In States—					22 - 42		.		
am Bengal gal Nagpur wada (including Dhone	•••	45,000 105,000	96,545 189,533	81,545 291,536	81,545 294,586	10,87,267 89,27,141	75,00,989 2,82,86,151		85,88,256 4,22,18,292
(urnool) abay, Baroda and Central ndia	385,084	60,000	34,998	94,993	480,082	61,61,492	1,84,982 1,96,72,774	7,50,000	1,84,932 2,69,04,266
hpur (British Section) . know Bareilly (R. & K.) dras and Southern Mah-	 362,194	175,000	(b) 27,247 158,050	27,247 333,050	27,247 695,241	3,85,571 92,62,914	3,53,546 5,87,169 1,34,26,755		8,53,546 9,22,740 2,26,96,669
atta. ith Indian loonoor Ootacamund innevelly Quilon (British	140,635	35,000	112,480	147,480	294,113 	39,21,536 	1,16,52,879 1,82,756 57,776		1,55,74,41, 1,82,75, 57,770
Section). 'innevelly Quilon (Indian)	•••	,	••	•••			1,08,029		1,08,02
State Section). hoot (Bengal and North	•••	•••	(o)36,275	 36,275	36,275	4,83,664	28,98,713		33,82,37
Vestern).	893,913	420,000	595,131	1,015,131	1,909,044	2,55,06,585	8,49,12,469	7,50,000	11,11,09,05
andoned Projects . seellaneous Interest during constitution charged to capital the Bengal Nagpur, mbay. Ba:oda and, Contral	:::			 		(e)1,89,517	1,07,284 13,×9,860		1,07,28 15,29,377
dia and South Indian always -Interest during period of construction charged to other Government Depart-	•••	•••		•••	•••		24,95,089		24,95,06
ments	•••						14,543		14,54
Total Commercial .	4,461,167	420,000	595,131	1,015,131	5,476,298	7,36,19,423	21,60,85,232	9,41,786	29,05,96,39
ic— orth Western ontier Railway Reserve mi bellpn: Railway Reserve indubagh Fort Sandeman lob Valley Extonsion							1,15,48,2°6 4,24,7.44 43,555 99,505 2,72,863 16,22,850		1,15,46,266 4.24 73 43 55 90,50 2,72,36 16,22,85
Total Strategio .	,						1,40,09,278		1,40,09,27
Central Government.	4,461 167	420,000	595,131	1,015,131	5,476,298	7,36,19,428	23,00,44 505	9,41,726	30,46 05,∟€
incial Railways overnment of United Pro- vinces Distillery Siding (Reserved).					•••	204	7,715		7.71
Jorhat—(RESERVED)	,					•••	48,274		48,27
PROVINCIAL GOVERN-							55,989		55,98
GRAND TOTAL	4,461,167	420,000	595,181	10,15,131	5,476.298	7,88 19 428	28 01 (X) 494		
(a) Interest.		England (converted in	to urbess ex	hange.	Indía.		Central Governme: Bs.	nt. Gover	incial nment, Re.
In Breatha Debt In Non-Specific Debt	£ 4,481,167 8,501,451	at £ 1—B 5,94 4,74	1. 139). Ra. 1. 82, 281 1. 81,005		Rs. 9,41,736 1,23,62,907	8,08,67.110 28,01,00,494	7,08,67.116 23,00,44,508		55,959
•	8,032,018			7,94,781 18	8,04.648	29,09,87,810	29,00,11,691	he company	

<sup>8,032,018 10,03,08,880 7,94,761 18,84,04,648 29,08,67,610 28,00,11,671 55,489

(</sup>b) Represents interest on the State chare of loint debenture stack and on capital overdrains provided by the company.

(c) Includes 21,75 representing appropriation from revenue to the Discount Sinking Fund set up for the redemption of discount on the 5 per cent. Debending amount credited under "19-interest on Ordinary Bebt" by Rs. 14,643 representing interest on Earliest works during the period of construction debited to other Government Departments.

(c) Represents exchange in respect of interest on Capital contributed by Companies and of interest on debt in respect of company.

Worked railways adjusted in the books of the Controller of Railway Accounts.

B. and BB.—Raliway Capital and Revenue Accounts.

STATEMENT No. 28-A.

Statement of Interest chargeable against the Net Revenue Receipts for 1929-30.

This statement furnishes details of the interest on specific loans, on non-specific debt and on the liability incurred in the purchase of Railways remaining unredeemed by annuities to end of 1923-24. The totals for each Railway under the several headings will be found in the main Account No. 28.

10. 28-A.—STATEMENT of Interest, Annuities, etc., of Purchased Railways chargeable against the net Revenue Receipts for 1929-30.

Class of charges.	Rastern * Bengal. (including Bengal Central Railway.)	North- Western.	Bombay, Baroda and Central India,	*East Indian (Including Oudh and Rohilkhand Eailway.)	Great Indian Peninsula.	Madrus and Southern Mahrates.	South Ind is n.
	2	8	4	5	6	7	8
	£	£	£	£	£	£	£
Sterling Interest.							
Railway Debenture Stock	13,946			707,088	230,555	•••	19,125
India 5% per cent. Stock	—1,318	11,509		19,907		•••	•••
ı India 41 per cent. Stock				-192	•••		•••
n India 3½ per cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	• 14,051	112,135	58,635	255,580	18,365	31,315	 :
1 India 3 per cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	13,464	15,261	326, 41 9	290,679	97,897	•••	119,887
n India 2½ per cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—28 3	-2,488	•••	6,963		***	7,623
iscount Sinking Fund in redemption of Debt incurred in excess of money raised.	•••	•••		8,772			•••
n unredcemed Annuity Capital outstanding on 31st March 1924	84,693	272,762	•••	817,033	636,780	330,879	•••
OTAL INTEREST ON STERLING DEBT	124,553	355,639	385,084	2,066,016	983,547	362,194	146,635
nterest on Capital Contributed by Companies.	•••	•••	94,998	P + 4	•••	333,050	147,480
Total £ .	124,553	355,639	480,082	2,066,016	983,547	695,244	294,115
	12	R	R	Æ	1 2	Æ	R
onverted into Rupees at average rates of exchange	16,71,800	47,81,768	64,81,492	2,77,39,799	1,32,26,906	92,69,914	39,21,536
Interest on Rupee Debt.				0.700	[1
In India 3½ per cent. Rupee debt				8,736		•••	•••
In India 4 per cent. Rampur Loan	•••	"	7 50 000	1,88,000	•••	•••	•••
n India 4 and 4 per cent. Holkar and Scindia Loans .			7,50,000	1,91,786		1	***
			1,60,000	1,61,100			***
nterest at 3:9252 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1916-17 and at 5:31 per cent. on outlay since 1916-17 to end of 1928-29 plus half the outlay of the	-	5.31.61.597	1.96.72.774	3, 02.41.767	2,98.68.567	1,34,26.755	1,16,52.879
,	1,70,11,785						
Total Tarden Duogan do Transition	1,86,83,585	(4)					
GRAND TOTAL Rs	T'00'00'F09	0,10,40,000		-,, -,,-	, - ,, -, -, -,	,,-,-0,000	

The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. stock issued to the Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. stock issued to the redemption of India 5 per cent. stock instead of India 3 per cent. Stock.

B. and BB.—Railway Capital and Revenue Accounts.

Commercial includes also interest on New Capital Railway Works, Delhi, shown separately in Account No. 28.

* Sinking Funds were established in connection with these Railways to redeem India 3\frac{1}{2} and 3 per cent. stock issued in lieu of Annuity or ebenture. Stock. These funds have been applied to the purchase of India stock of the denomination offering the best yield. The minus gures represent the interest on India 5\frac{1}{2} and 2\frac{1}{2} per cent. stock so purchased, and on India 3 per cent. stock purchased in excess of the mount issued.

The limitation of the limitat

No. 29.—ABSTRACT ACCOUNT of RECEIPTS from Subsidised Railways (Government share of Surplus profits and Repayment of advances of interest) credited to Central and Provincial funds during the year 1929-30.

This account sets forth the receipts from certain subsidised Railways in which Government has no capital interest, see paragraphs 4—6 of the General Note, pages 142 and 143, and the subsidy, if any, received from Local Governments in respect of their guarantee against loss of working of Branch Lines, see paragraph 7 of the General Note, page 143.

Government Share of	Central (nmen	ıt.						Ð
	ces (Great India		insula)		•		•			1,15,754
Dhond-Barama	ti (Do.)		•	•					18,763
Robilkhund an	d Kumaon .	•	•		•					1,47,704
East Indian					•	•				1,41,080
Sara-Sirajganj	(Eastern Be	engal)			•					35,864
Khulna-Bagerl	nat (Do.)	•	•			•			9,161
. Sialkot Narowa	l (North-We	stern)	٠	٠	•		•			43,696
Southern Punja	ab (Do.	ì	•							44,85,673
Amritsar Patti	Kasur (Do.)	•	•	•				•	1,26,444
Travaneore	(South India	n)	0	•					•	19,80]
Jodhpur Hyder	abad	•	•	•	•	•	,	•	•	33
					Total	Surpl	us Pro	fits		51,88,473
Sale of Land Bengal and No.	th-Western		٠	•			•			2,598
Tinnevelly Tiru	chend ur .	•	• '	•	•	•	•	,	•	200
					Tota	al Sale	of La	nd	•	2.798
Guarantee— Received from	- Madras Governu	ent in	fulfilm	ent (of guar	antee	•			2,39,000
Received from	Buima Governn	ent in	fulfilm	ent (of guar	antee				4,90,467
			To)TAL	CENTR	al Go	· Verme	NT		58,70,738
<u>-</u>	Provincial (30ve1	umen	ts.			77			
Sabsidy-										
Government share of l'engal).	surplus profits	of Da	rjeeling	g ,H	imalay	an (C	dovern	ment	of	1,19,062
Shahdara Sabarani u	r Light (Govern	ment	of Unit	ted I	rovince	es)	•	•	•	1,84,922
							Tot	al		3,03,984
					•	GRAN	ToT d	V.L		61,74,722
	India .	·.	•	•	•					15,41,345
							,		٠,	エレッエエッひまひ
- V P	England	o	•			•				46,01,616

No. 30.—ABSTRACT ACCOUNT of EXPENDITURE on Subsidised Railways (Land, subsidy, and advances of interest) debited to Central and Provincial funds during the year 1929-30.

This account sets forth the expenditure on certain Subsidised Railways in which Government has no capital interest, see paragraphs 4—6 of General Note, pages 142 and 143.

Land— Central Govern	amei	nt.						
							İ	R
Bengal Nagpur Railway— Parlakimedi-Gunupur								
Bengal and North-Western Railway .	•	•	•		•			11,22
Bombay. Baroda and Central India Railway-	-						1	
Guzerat Pandharpur-Miraj extension	•	•	•	•	•		•	46
Pandharpur-Lonand extension .	•	•	. •	:	•	•	:	46 42,41
Eastern Bengal Railway-								,
Kalighat Falta		•					,	1,47
Bengal Dooars		•	•	•	•	•		1,15
East Indian Railway—								
Hardwai-Dehia Ahmadpur Katwa			•	•		•	•	610 288
North Western Railway				•	•	•		~O.
Sirhind Ruyar	•			,				28,229
Hoshiarpur-Doab (Phagwava Rahon Rail	way)	•	•	•	•	•		98
South Indian Railway-								
Tinnevelly-Tiruchevdur Podanur-Pollachi	•	•	•		•	٠	•	291
	•	•	•	,	•	•	•	831
Assam Bengal— Mymensingh Bhiarab Bazar					s			197
Rohilkund and Kumaon Railway— Bareilly-Saron Section including Saron K Moradabad Ramnagar Extension	ashga •	inj Bra	ın c h					69 9,143
Great Indian Peninsula— Pachora-Jamner								T 017
Tucholi oudici		•	•	•	•		`	1,811
				Te	otal La	and	•	97,547
Subsidy—								
Bombay, Baroda and Central India Railway— Guzerat	*	•						1,04,497
East Indian Railway—								3 07 407
Bankura-Damodar River Bengal Provincial (Dashghara Jamalpurgu	ınj B	ranch)	•		•	•		1,97,42 7 1,939
Robilkund and Kumaon Railway-								
Robilkund and Kumaon Railway for waive	ing c	laim fo	r sup	ply of	wood			5,000
Great Indian Peninsula-			•				1	
Pachora-Jamuer		•	•		•	٠		32,789
•				Total	Subsi	dy		3,41,652
	T	OTAI C	ENTRA	ll Gov	vernmi	ENT		4,39,199
Provincial Governme	ents	(Rese	rved).	,				
ubsidy								
Katakhal Lalabazar Railway (Governmen	nt of	Assam) for :		of w	ا المورد	nel	8,911
Nohi'kund and Kumaon Railway for war (Government of United Provinces)	• rama	· crarin	TOL	••	VI **	1	101	5,000
	То	tal Pro	vinci	al Gov	ernme	nts	,	18,911
				GRAN				4,53,110

No. 31.—ACCOUNT of MISCELLANEOUS RAILWAY RECEIPTS for the year 1929-30.

This Account sets forth the interest accruing on the balances of the Railway Depreciation and Reserve Funds and other miscellaneous receipts which cannot be allocated to specific Railways.

		Ð
Central Government.		
COMMERCIAL.		
Interest on balance of Reserve Fund	•	74,44,877
Interest on balance of Depreciation Fund	•	50,13,030
Interest and dividends on securities purchased from the Reserve Fund Account	•	4,15,704
Miscellaneous Receipts	•	17,80,094
Total Commercial	-	1,48,08,805
	-	1,50,00,000
STRATEGIC.		8,08,604
Total Strategic	•	3,08,604
GRAND TOTAL		1,49,12,409

No. 31-A.—ACCOUNT of Miscellaneous Railway Expenditure for the year 1929-30

This account sets forth the expenditure incurred by Government on certain items which cannot be allocated to specific Railways, such as outlay on surveys which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the net cost of the control exercised by Government over Companies through the Railway Board, the Controller of Railway Accounts, the Director of Railway Audit, the Government Inspectors of Railways and the Government Examiners of Railway Accounts, as reduced by recoveries made from the Companies in respect of these.

· ONTHO! I ANTOWN MONT	æ
Central Government.	
Commercial.	
Railway Board.	
Office of the Railway Board—Pay, allowances and contingencies	16,65,40
Inspection.	
Offices of the Government Inspectors of Railways-Pay, allowances and contingencies	4,71,41
Audit.	
Office of late Accountant General, Railways	. 27,66
Office of Director, Railway Audit	2,10,5
Povernment Examiners of Railway Accounts and their establishments	2,01,00
Chief Anditor, East Indian Railway	287,71
Chief Auditor, North-Western Railway	2,24,51
Thief Auditor, Railway Clearing Accounts Office Chief Auditor, Great Indian Peninsula Railway	1,55 11
Audit Officer, Railway Collieries	8,49
Audit Officer, Railway Collieries	89,17
Total Audit	. 13,71,28
	20,11,00
Miscellaneous Establishments.	
Office of the Controller of Railway Accounts	2,57,03
Railway Rates Advisory Committee	1,56,47
Committee for fixing Seniority in the Clearing Accounts Office	63,63
Central Standard Office	10
Prack Sub-Committee	34,06
1 11' Standardisation Committee	1,23
Carriage and Wagon Standardisation Committee	. 8,471
Carriage and Wagon Standardisation Committee	
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee	40,61
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee Fimber Advisory Committee	21,1:1
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee Limber Advisory Committee Etandardisation Drawing Office	. 21,1:0 1,09,530
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee Cimber Advisory Committee Standardisation Drawing Office Cechnical Office Committee The Automatical Office Committee The Automatical Office Committee The Automatical Office Committee The Automatical Office Committee The Automatical Office Committee The Automatical Office Committee The Automatical Office The Automatical Office Committee The Automatical Office	21,136 1,09,536
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee Fimber Advisory Committee Standardisation Drawing Office Fechnical Office Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways	21,1: 1,09,530 t 12,81
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee Plimber Advisory Committee Standardisation Drawing Office Pechnical Office Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways Surplus Establishment	21,1:0 1,09,530 t 12,81' 3,88,650
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee Fimber Advisory Committee Standardisation Drawing Office Pechnical Office Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways Surplus Establishment Training Reserve.	21,1: 1,09,530 t 12,81
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee Cimber Advisory Committee Standardisation Drawing Office Technical Office Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways Surplus Establishment Training Reserve Locomotive Standardisation Committee	21,1:0 1,09,530 t 12,81' 3,88,650 8,95 2,62 15,29
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee Cimber Advisory Committee Standardisation Drawing Office Technical Office Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways Surplus Establishment Training Reserve Locomotive Standardisation Committee	21,1:0 1,09,530 t 12,81' 3,88,65 8,95 2,62 15,29
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee Pimber Advisory Committee Standardisation Drawing Office Technical Office Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways Surplus Establishment Training Reserve Locomotive Standardisation Committee Establishment for weeding of records Special officers to consider and report on the method of construction of new lines b	21,1:0 1,09,530 t 12,81' 3,88,650 8,95 2,62 15,29
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee Plimber Advisory Committee Standardisation Drawing Office Pechnical Office Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways Surplus Establishment Training Reserve. Locomotive Standardisation Committee Establishment for weeding of records Special officers to consider and report on the method of construction of new lines b Railway Administrations Investigation in connection with the preparation of standard designs for Rolling Stock	21,1:09,530 t 1,09,530 t 12,81' 3,88,650 8,95 2,62 15,29
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Conpler Committee Timber Advisory Committee Standardisation Drawing Office Technical Office Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways Surplus Establishment Training Reserve Locomotive Standardisation Committee Establishment for weeding of records Special officers to consider and report on the method of construction of new lines b	21,1; 1,09,530 t 12,81' 3,88,65 8,95 2,62 15,29 7 2,62 30,94
Carriage and Wagon Standardisation Committee Bridge Sub-Committee Automatic Centre Buffer Coupler Committee Fimber Advisory Committee Standardisation Drawing Office Pechnical Office Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways Surplus Establishment Training Reserve. Locomotive Standardisation Committee Establishment for weeding of records Special officers to consider and report on the method of construction of new lines b Railway Administrations Investigation in connection with the preparation of standard designs for Rolling Stock	21,1; 1,09,530 t 12,81' 3,88,65 8,95 2,62 15,29 7 2,62 30,94

No. 31-A.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the year 1929-30—concld.

							Broug	ht f	orwa	rd		R 46,67,711
Cen	tral	Gov	ernr/	nent	-conc	<i>l4</i> .						
	Mis	c:llan	.eou8	charg	£8.							
Central Clearing Institution .		•		•	•	•	•					32,277
Calcutta Tube Railway .	-	•		•	•		•		ı			10,000
Mining Engineer	•	•	•	•	•		•					18,372
Pensionary charges							•					6,47,677
Controller of Railway Accounts	Aux	iliary	Accor	ınts								2,00,205
Purchase of Arakan Light Railway	y	•		•		•						500
Railway Clearing Accounts Office												
Chief Publicity Office .					,					_		4,529
Training School for accountants in	Calc	utta	•									—170
Special officers and staff for the p Viestern, East Indian, and Grea	repara	ation	of T	r ·ffic	Rates	Regi	elars	for	41.	, N		62,808
,		u <u>1</u>	сиины	ILIG ILI	nways	•	•				1	51,844
Special office to consider and report railways in Calcutta	on	the s	sch m	e for	the	electri	fication	u of	sal	burbs	ın	
Other charges			•	•		•		•		•	•	3,161
Suspense .	•		•	•	•	•	•	•	•	•		1,04,195
· ·	ne on 6	· •	•	•	•	•	•	•	•	•	•	73,740
Ticl. c: - Contribution for Govern	ment	Supo	2771510	n, Au	dit an	d Con	itiol re	ecove	rable	e fro	n	
Assam Bengal .	•	•	•	•	•	•	•	•	9	0,570		
Bengal Nagpur	•	•	•	•	•	•	•	•	2,5	7,50	2	
Bengal and North W.			•		•	•	•		8	6,172	,	
Bombay, Baroda and			dia	•	•	•			2,9	8,938	3	
Madias and Southern		ratta	•			•		•	2,38	8,825	,	
Rohilkund and Kuma	on	•	•	,	6					2,994		
South Indian .										9,441	1	11.04.40
				To	lal Mi	scellar	eous	Cha		,,111		11,84,442
urveys									-805		·	24,702
						Tot	al Con			•	` 	6,69,537
nrveys	Stre	ategic.				- 40	- CON	THIGI	ciai	•		53,41,958
	•		•	• .		•	•			:		49,861
ovincial Governments (Reserved)-	-			7	l'otal (Centra	l Gove	ממני	ent		-	54,11,822
Government of Assam.— Miscellaneous charges	4		•								-	V 7,11,000
				Tota	· • TD::	•	•	•		•		2,197
			,	⇒υl <u>য</u>	TION	100101	Gover			•		- 2,197
							Gran		otal			54,14,019
							Ind	lia		•		40,05,184
							En	glan	d	•		18,97,927
					-		73	han		į		- •

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Section C. & CC.—Irrigation, Navigation, Embankment and Drainage Works.

Capital and Revenue Accounts.

						AMOUNT OF EACH ACCOUNT.				
MAJIL HELD AND SECTIONS.	Number of Account.	Detail of Account,	,		Page.	Dot- P	MAJOR HEAD TOTAL.			
				Detail.	Revenac.	Expenditure.				
,							R			
Gererai	32	Statement of general result Navigation, Enhankment Works-Net gam	s of Irii and Di	gation, amage	191	1,98,20,159				
ļ	33	Statement of Financial result etc., works for which Capita kopt	ts of Irri	ration, ts are	192					
Construction of Irri-	34	Construction of Trrigation, N bankment and Drainage Wo	avigation	, Em-	215					
Embankment and Drainage Works.		Amount charged to Rever			229			24,11,486		
		" not charged to R	evenne .	•	229		110	6,57,68,887		
33	24A.	Summary of Capital Expendition, Navigation, Embankmenge Works	ture on I	rriga- Ornin-	230					
			Total				•••	6,91,80,973		
		Direct Receipts-		}						
Inigation, Navigation,	35	Abstract Account .			231		7,59,78,120	•••		
Embankment and Diainage Works for which Capital Accounts are kept.	35A.	Detailed Account .		•	244	7,59,78,120		464		
		Deduct-Working Expenses-	-							
	36	Abstract Account .			245		5,70,97,436	***		
ı	36A.	Detailed Account .			259	5,70,97,435	•••	•••		
		Net :	RECEIPTS				1,88,80.184			
	33	Land Revenue due to Irrigation	on .		214		4,79,52,509	•••		
	83	Interest on Capital	. ,		and 215			4,61,45,741		
F 1			-							
Irrigation, etc., Works for which no Capital	l)	Receipts —					1			
Accounts are kept.	37	Abstract Account .		•]	260		1,27,99,184	•••		
	87 A.	Detailed Account .	• •	•	261	1,27,99,184		•••		
	38	Other Revenue Expenditue Ordinary Revenues	financed		263	1	894	1,29,63,183		
		Other Revenue Expenditure Famine Relief Fund	financod •	from	263		164	17,03 294		
	1	1	Total	_			7,96,32,327	6,08,12,168		

Sections C. & CC.—Irrigation, Navigation, Embankment and Drainage Works.

Capital and Revenue Accounts.

The term Drainage Works covers all projects for the relief of water-logging not directly connected with any particular irrigation system, whether for agricultural or anti-malarial purposes or both. Waterways and embankments are included under this head as being more akin to Irrigation than to Civil Works.

- 2. For the purpose of accounts, Irrigation works are divided into two main categories, those for which it is both desirable and possible to maintain accounts on a quasi-commercial basis and those for which it is either impossible or unnecessary to maintain such accounts, either because they produce little or no revenue or because, owing to their restricted size, it is not worth while examining the returns yielded by each individual work. The first essential for a quasi-commercial account is the maintenance of a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined. The first broad distinction is therefore between works for which capital accounts are kept and those for which such accounts are not kept.
- 3. Works for which capital accounts are kept are further sub-divided into (a) works which are productive and (b) those which are unproductive Productive Works are works of a remunerative character which are expected to yield, on the expiry of ten years after the date of closure of the construction estimate, a direct return on the capital invested in their construction calculated at 4 per cent. in the case of works sanctioned before the 1st April 1919, at 5 per cent. in the case of those sanctioned between the 1st April 1919 and the 1st August 1921, and at 6 per cent. in the case of works sanctioned after the last mentioned date. Those works which are not expected to yield the required return are classed as unproductive. The classification between productive and unproductive works is, however, dependent on the results of three consecutive years. Thus, if a productive work fails in three successive years to return the prescribed percentage, it is transferred to the unproductive class, and, conversely, an unproductive work may be transferred to the productive class if it succeeds for three consecutive years in satisfying the criterion of productivity. In determining the productivity of an old work developed by Government, the capital expended by Government alone is regarded as the capital at charge on which interest is chargeable.
- 4. The transactions relating to Irrigation works are exhibited in the
 - (1) All capital expenditure upon works for which capital accounts are kept is recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation, Embankment and Drainage Works, each of these divisions being again sub-divided so as to show in separate sub-divisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the total expenditure recorded under this head lump deductions are made of the amounts financed from (i) Ordinary Revenues and (ii) the Famine Relief Fund, which has replaced the old Famine Insurance Fund, with effect from the year 1928-29. The result is that the net total finally recorded under this head represents that portion of the expenditure on the construction of works for which capital accounts are kept which is financed outside the revenue account. Resources outside the revenue account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure chargeable to revenue has been met and certain other sources of income not classed as The capital expenditure incurred upon individual projects and the different sources from which the total expenditure on all projects is financed are set forth in Account No.

It will be noticed that the distribution of capital outlay between expenditure charged to revenue and expenditure not so charged, which is made in Account No. 34-A, differs considerably from the corresponding distribution at the end of Account No. 34. The reason for this is that a sum of Rs. 17,22,18,089 in all was, prior to 1920-21, expended from the revenues of the Central Government upon the construction of irrigation works in the provinces. In Account No. 34-A, which makes no distinction between Central and Provincial expenditure, this outlay is properly treated as expenditure from revenue. When the reformed constitution was introduced in 1920-21, Devolution Rule 24 provided that all sums so expended should be treated as advances made by the Central Government to the Provincial Governments. From the point of view of the latter, therefore, the works were constructed, not out of revenue, but out of borrowed funds. It follows that in Account No. 34, in which Central and Provincial cutlay are separately exhibited, this expenditure should properly be shown as expenditure not charged to revenue. This was done for the first time in the accounts for 1926-27.

(2) The revenue transactions of works for which capital accounts are kept consist of-

(a) Gross Receipts, including the portion of Land Revenue due to

Irrigation (Account No. 33),

(b) Working Expenses and Maintenance (Accounts Nos. 33 and 36), and

(c) Interest on Capital at Charge (Account No. 33).

The working expenses of works for which capital accounts are kept, which formerly constituted an expenditure head, are shown as a deduct entry under Revenue.

- (3) Works for which no capital accounts are kept, which may appropriately he described as non-commercial works, fall under two main divisions:-
 - (i) Works for which revenue accounts only are kept.
 - (ii) Works for which neither capital nor revenue accounts are kept.

The first division formerly comprised a number of old indigenous works, many of them of considerable magnitude, which had from time to time been taken over by the Government. The original cost of these works not being known, no capital account of them was kept but, as they were too large or important to be lumped together with others, separate revenue accounts of them were maintained. The ruling cited in paragraph 3 above that, for them were maintained. the purpose of determining the productivity of such works, the capital expended by the Government shall be regarded as the capital value of the work has, however, materially altered the position. This class of works has work has, however, materially altered the position. now practically disappeared.

The second division is designed for the reception of the expenditure upon a very large number of works, which, while collectively of great importance, are individually too small to make it worth while to maintain separate

accounts for each. Besides the above, there is another class of expenditure which is charged against the head "Works for which no capital accounts are kept." This is miscellaneous expenditure on surveys of new irrigation projects, etc., for which a separate division has been provided under the title "Miscellaneous which a separate division has been provided under the title "Miscellaneous Expenditure". The pensionary charges of the Irrigation Department were previously included under this head, but from the accounts for 1926-27 these aboves and the department of the personal department charges are being debited to the respective Irrigation heads of account; except in Bihar and Orissa and in the Central Provinces, where the change of classification was introduced for the first time in the accounts for 1927-28.

2 B 2

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in Accounts Nos. 37 and 38. Previous expenditure on these works was in most cases financed partly from ordinary revenues and partly from the Famine Insurance Grants or Funds. Under the new rules governing the use of the Famine Relief Funds, those Funds are now rarely used to finance irrigation works.

5. The main scheme of the accounts as exhibited in the Finance and

Revenue Accounts is designed to show: ---

(a) A summary of the general results of Irrigation, Navigation. Embankment and Drainage Works and the net gain or loss to Government (Account No. 32).

(b) The capital at charge of each project for which capital accounts

are kept (Account No 33).

- (c) Net receipts of such projects, comprising the gross receipts less the expenses of working (Account No. 33).
- (d) Percentage of (c) on (b) (Account No. 33).
- (e) Interest on Capital at Charge (Account No. 33).

(f) Receipts and expenditure of works for which no capital account are kept (Accounts Nos. 37 and 38).

6. It has been decided that when a Local Government, owing to the fact that loan funds are not available, devotes its general revenues to an object upon which outlay may, under the Local Government (Borrowing) Rules, be met from loans, it will be open to that Local Government to include in the objects for which it may raise a subsequent loan the repayment to general revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that Local Governments should be forced into the market at an inopportune time merely to protect their revenues from being charged with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major head of an amount representing capital expendent diture met from general revenues, and the Local Government raised a sufficient amount of loan in a subsequent year, it would be permissible for it to utilize part of this loan in recouping the capital expenditure met from general revenues in the previous year. The amount would then be transferred to the capital from the revenue head of account by add and deduct entries in Account No. 34. This principle was applied in the accounts for 1922-23 by the Government of Bengal.

No. 32.-STATEMENT showing the General Results of Irrigation, Navigation,

1			C	ENTEAL GOV	TC2VC43T.					PROVINCIAL
	No of Ben	Harienfeta i.	Va th-West Politica Provides	Delhi Prevince,	Rajputana.	O her Items	Total.	Government of Madias.	Government of Bumbay.	Government of Bengal,
		R	ł	R	R	£	#	£	Ð	B
Works for which C pital Accounts are kept.			1 1							
I-Grandicalita-			1 }		<u> </u> 		'			
Fig. et Locuipts .	ì	55,050	13,29,506		22,467		19,07,123	6,68,672	34,10,547	11,51,966
fard R rente du to l Irligation.	2		1,57, 154		95 826		2,63,080	1,37,36,859	59,51,226	
T. tai		55.09 I	19,93,820		1,18,293		21,70,203	1,44,05,591	93,61,773	11,51,966
Dedicat - Working Ex-	3	.4,1,0	19 73,491		88 ,1 29	12	11,76,062	52,67,178	63,97,042	17,24,460
Net Regulate	4	23,960	9,13,320		29,864	-12	8,94,141	91,38,353	20,64,731	5,72,494
II—Interest on Capital.	5	1.23,143	9.94,435	•••	1,14,148		12.31,726	60,26,845	78,05,632	18,23,008
III-Net Revenue	8		-51,105		\$4,2\$4	-12	-2,37,585	31,11,508	-48,40,901	-23,95,502
Works for which no Capital Accounts, are kept.			,							
IV-leter e	7	799	1 238	19	. 59	4	2,060	97,26,856	17,16,501	2,99,886
V-Explants of a	8	1,81 307	5 11,238	2 194	6 543	9,07,71	16,09,173	52,57,904	34,20,723	14,01,052
VI-Net Expenditure	0	1 80,508	5,10,100	2,175	6,513	a,07,7c7	16,07,113	-44,68,952	17,04,222	11,01,166
Capital Outlay.										
During the year	1 '	1,03,577	8,52,986	***			4,56,513	1,02,59,727	3,03,23,400	22,14,582
To end of the year	11	33,37,250	2,85,93,811		33,89,893		3,53,20,984	15,78,89,057	28,02,89,728	4,57,06,973

Note.—Net Revenue from works for which Capital

Deduct—Net expenditure on Work for which no

Net gain on Irrigation, Navigation, etc., Works

on account of

a! The figures shown in this line include Capital as well as Revenue expenditure, as the former

⁽b) Includes Rs. 4,71,754 and Rs. 3,569 respectively,

⁽c) , Rs. 13,06,308 and Rs. 11,446

⁽d. " Rs. 6,183 and Rs. 43 "

⁽e) ss Rs. 87,018 and Rs. 741

⁽f) . Bs. 124 on account of expenditure in England.

MBANKMENT and DRAINIGE WORKS for the year ended 31st March 1930.

overnment of United Provinces.	Government of Punjab.	Government of Bu.ma.	Shan States Federation.	Government of Birri and Orissa,	Government of Central Pro- vices and Betar.	Goser iment of Assam.	Government of Coorg,	Total.	Total Central and Provincial,	2 0 0 0
R	æ	R	R	Ħ	R	R	R	R	Ħ	
77,90,029	4,53,73,698	9,69,2°6		39,60,316	8,46 533		***	7,40,70,997 ;	7,59,78,110	
27 ,1 4, 958	1,09,88,953	53,07,484	·		39,940		•••	4,76,89,429	4,79,52,509	
05,04,987	6,53,12,651	63,78,720	' ·	88,60,316	8,86 482			12,17,60,426	12,30,50,629	
78,95,601	2,62,92,288	19,68,361		21,84,937	11,92,101	•••		5,59,21,374	5,70,97,436	
,28,09,98;	3,90,20,363	13,08,356		16,75,379	-3,05,622			6,58,39,052	6,68,33,193	
98,92,724	1,26,13,904	22,23,517	-	20,45,897	26,80,483	!		4,49,14,015	4,61,45,741	
29,17,262	2,64,03,459	9,17,161		-3,70,518	29,86,110			2,09,25,087	2,00,87,452	
1,26,22 ở	3,59,121	1,74,799		1,13,320	2,711,639	406		1,27,97,074	1,27,99,134	
1,51,694	9,93,234	10,75,498	5,043	3,42,896	3,08,184	90,088	10,938	1,20,57,254	1,46,66,427	
25,168	6,33,913	9,00,699	5,043	2,29,576	28,525	89,682	10,938	2,00,180	18,67,293	,
(e) 1,38,97,503	76,25,581	(f) 11,31,051		—7 82	22,72,798	101		6,77,23,860	6,81,80,373]
3,28,65,442	32 03,26,519	0, 20,74 215		6,09,92,413	6,20,78,535			1 22,37,22,982	1,25,90,43,968	1

								Central.	Provincial.	Total.
Accounts are kept (see III above)			•		•	•	•	₽ 2,37,585	R 2,0 9 ,25,037	R 2,06,87,452
'apital Accoun's are kept (see VI above)			•	•			•	16,07,113	2,60,180	18,67,293
s recorded in Accounts Nos. 2 & 3	•	•	•	•	٠.	•	•	18,44,698	2,08,04,857	1 88,20,159

s not separately recorded in the accounts in the case of Works for which no capital accounts arek pt.

No. 33.—STATEMENT showing the Financial results of Irrigation, Navigation, ended 31st

			CAI	PITAL OUTLAY.		Rev
CLASS OF WORL	PROVINCES AND CANALS.	Number of Item.	During 1929-30	To end of 1939-30.	Direct Reccipts (for details see Accounts	Irrigation
		_	For de	For details see Account No. 34.		Irrigation Land Rever collected in the Civ Departmen
	Company Community		R	R	R	R
A.—Irrigatio works.	Central Government. BALUCHISTAN.					
Unpeoductive	Shebo Canal	. 1		8,17,850	324	
	Khushdil Khan Canal	2	99,58	18,97,127	31,069	
	Nari Weir Canal	3	3,98	6,22,303	1	
	TOTAL		1,03,57	7 33 37,280	55,090	
	NORTH-WEST FRONTIFE PROVINCE.					
Productive .	Lower Swat Canal	4.	2,99,47	7		
	Kabul River Canal	5	<i>2,00,</i> ±7	12,62,134	7,64,719	70,462
		-	2,9′ ,477	-	2,14,464	2 5,688
		_	-,- ,-,-		9,79,183	98,150
APR DUCTIVE .	Upper Swat Canal	6	53,4 59	2,05,27,589	8,50,393	71,104
	Paharpur Canal (a)	7	111	9,05,444		•••
			53,479	2,14,3`,032	8,50,883	71,104
	TOTAL .		3,52,936	2,85,98,811	18,29,566	1,67 254
	Rajputana			1		
}	Tanks in Ajmer Sub-Collectorate	8	***	17,92,300	7,594	39,102
	Tanks in Beawar Sub-Collectorate	9	•••	11,39,475	9,638	36,610
	Tanks in Todgarh Sub-Collectorate .	10		4,58,118	5,285	20,114
	Miscellaneous.—Expenditure in England	_	··· <u>-</u>	93,89,893	22,467	95,826
	Total In Tedian books			•••	-	
(a) 6H	Total Central Government,		4,56,513	3,53,20,984	19,07,128	2,63,080

EMBANKMENT and DRAINAGE WORKS for which Capital Accounts are kept for the year March 1930.

DURING 1929-30.			Lightding Interest.			IFOLUDING LYTERET.		
Less — Collection charges in the Civil Department.	TOTAL REVENUB	Wo.king Expenses during 1239-30 (for details see Accounts Nos 36 and 36-A).	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of year.	Interest on Capital (a)	Surplus of Revenue over Expenditure (+) or of Expenditure (~).	Rate per cent. on Capital Outlay to end of year.	
Æ	I I.	Ħ	Ŧŧ		Ft.	R		
•••	324	6,083	- 5,709	— •70	27,602	-38,311	-4:07	
	31,069	17,793	+18.276	+.70	66,551	53,275	2:81	
	23,697	10,304	+13,893	+2·15	28,960	- 15,597	-2.50	
•••	55,090	3 4, 130	+20,1160	+.63	1,28,143	-1,02,183	-3.06	
							* * *	
	8,85,181	3,55,521	+4,79,660	+8·13	2,05,771	+2,73,889	+4-64	
	2,40,152	72,000	+1,67,552	+18.27	44,512	+1,23,040	+9.75	
,	10,73,323	4,28,121	+6,47,212	+9.04	2,50,288	+3,96,929	+5.24	
	۲,21,487	6,25,370	+2,96,117	+1.44	7,14,014	-4,17,927	-2.04	
•••					30,108	- 30,108	-3·32	
	9,21,437	6,25,370	+ 2,96,117	+1:38	7.44,152	4,43,035	-2.08	
	19,96,820	10,53,491	+ 9,43,329	+3.29	9,94,435	51,108	18	
						1		
	4 8,693	50,181	3,485	19	59,598	63,083	3 -52	
	46,248	25,346	+20,902	+1.83	39,362	-18,460	-1-63	
	25,849	12,902	+12,447	+ 2 72	15,188	-2,741	60	
•••	1,18,298	88,429	+29,864	+.87	1,14,148	-84,284	-2:47	
	•••	12	-12		111	-12		
	21,70,203	11,76,062	+9,94,141	+2.81	12,31,726	-2 37,585	87	

(a) Simple interest at 3:3252 on outlay to end of 1916-17 and at average rates prescribed by different Governments on subsequent outlay, lass half the outlay of the year. As regards capital met out of specific loans raised by Provincial Governments, interest has been charged at the rates of interest actually paid on such loans.

C. and CC.—Irrigation. etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS OF TRRIGATION, NAVIGATION, ended 31st

	1	i	CAPITA	L OUTLAY.		REVENT	
CLASS OF WORE.	PROVINCES AND CANALS.	Number of Item.	19_7-10.	To end of 1929-10.	Direct Percipts (for details see Accounts	Imagation Land Reven collected	
			For detail	For details see Account No. 34		in the Civil Delartment.	
	Provincial Governments.		R	R	11	R	
	GOVERNMENT OF MADEAS	; !					
A —Irrigation	Cauvery Delta System	1	2,70,53	68,45,018	20,092	18,57,110	
Works—	Stivaikuntam Anicut System	. 1:	2	16,67,459	6,792	1,54,30	
	Godavarı Delta System	. 13	3 2,86,76	1,53,5.,757	2,13,699	41,90,58	
	Mehamathur Anjout System	. 1.		73,372	1(8	1	
	Thadapalli Cnannel System	. 1		1,66,383	1,622		
	Kalıngaroyan Channel System.	. ! 16		1,75.980	1,736	,	
	Vriddhachalam Anicut System .	. 1		84,191	2,837	30,89	
	Pelandorai Anicut System	. 18			1,430		
	Chembiambakkam Jank System	. 19		6,51,348	172	38,79	
	Mainder Anicut System	. 20	,	58,721	2,594	94,76	
	Pennai Rivei Canals System.	' 23	5,626	57,58,046	3,601	6,54,91	
	Arkenliota Channel System	. 25		1,40,769	351	20,85	
	Provincial Governments. Government of Madras ion Cauvery Delta System Stivaikuntam Anicut System Godavari Delta System Mehamathur Anicut System Thadapalli Coannel System Kalingaroyan Channel System Vriddhachalam Anicut System Pelandorai Anicut System Chembiambakkam Tank System Maindur Anicut System Pennai Rivet Canals System Arkenkota Channel System Titul koyilar Anicut System Shatintope Anicut System Cheyyar Anicut System Cheyyar Anicut System Chanal Tank System Chanal System Chanal System Chanal System Chanal System Chanal System Chanal System Chanal System Peinar System Nandyai Channel System Ganjun Minor Rivers System Lower Colenoon Anicut System Divi Pumping System Toludur Reservoir System Pelavanam Island Project Cauvery—Metur Project	. 23	İ		2,581	71,10	
	Shatintore Amout System	• ' 21	15,1t2		3,840	1,51,53	
	Falar Ameut System	25	1		2,413	1,55 25	
	Cheyyar Amout System , ,	26	2,686		2,184	81,12	
	Cumbum Tank System	27		83,985		1	
	Princy Amout System	. 28	ì	2.95,106	 373	-16,13	
	Pennyar System	23	4.577		18,058	51,94	
	Kisina Delta System	30			2,08,26.	8,66,238	
į	Nandyai Channel System .	. 31		63.231	409	41,30 41.	
	Ganjun Minor Rivers System	. 32		2,76,194	87	11,18	
	Lower Coleroon Amont System .	. 33		1	11,934	67,041	
	Divi Pumping System	. 34			11,934 8,530	4,24,736	
	Toludur Reservoir System	25	4,431	23,34,768	859	2,44 875	
	Pelavaiam Island Project .	ვა	1,23,974	1		1,04,166	
	Cauvery-Metur Project	. 37	90,09,018	3,41,57,445	***	81,484	
	Kattalai Scheme	38	83,533	11,74,233	 4,786		
					4,700	4 5 ₋ 18 <i>u</i>	
	'Total	•	1,00,89,717	11,00,11,205	5,10,509	1,37.00,031	
	Carried over		1,00,59,717	11,00,11,265	5,10,809	1,37,00 081	

EMBANKMENT and DRAINAGE WORKS for which CAPITAL Accounts are kept for the year March 1930—contd.

DURING 1929-30.		Excluding Interest.		_	INCLUDING INTEREST.			
Less— Collectivi coarges in the Civil Department.	TOTAL Revenus.	Working Expenses duifyg 1026-70 (for details see 14.01418 Nos 18 and 33-A)	Stiplus of Revenut ever L. penditure (+) or of Expenditure over Revenue (-).	Rate per cent on Capital Outlay to end of year.	Laterest on Capital ai	Supplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capa.al Outlay to end of year.	
R	Ŧŧ	R	P.		ĸ	R		
92,533	17,84,370	8,60 ,7 u3	+9,33,607 (+13:49	2,76,251	+ 6,47,35 0	+9.46	
7,715	1,53,381	78,472	+74,909 ·	+4.49	56,781	+18,128		
2,07,792	41,93,492	11,61,687	+ 30,34,505	+19.77	5,51,656		+1 09	
982	18,537	6,536	+12,301	+1676	2,494	+24,83,149	+16-17	
		21,281	+ 41,519	+24.95	- 1	+9,807	+13'37	
3,250	62,800 48,717	11,611	+ 37,106	+21.08	5,566 ; 5,852 [†]	+95,953	+21.60	
2,473 1,514	48,717 31,686	15.015	+16,071	+19 80	2,799	+31,254 $+13,872$	+17.66	
2,703	52,800	22,851	+ 20,049	+4.65	22,109	+15,872	+17:36	
1,939	8 7, 0±3	4,096	+32,227		21,908	+10,419	+1.22	
4,738	02,622	6,282	+ 86, 40	+147.03	2,121	+84,219	+1.60	
31,956	6,26,6:4	1 03,957	+5,19,737	+ 9.02	1,92.663	+3,27,074	+143.42	
1,043	20,161	5,408	+14,753	+10-18	4,681	+10,072	+5.68	
3,555	70,127	23,811	+46,316	+11.90	13,364	+ 32,952	+715	
7,576	1,46,803	29 775	+1,17.033	+11:51	35,486	+ 81,547	+8:46	
7,712	1 49,954	72,301	+77,653	+3:31	78,598	-94 5	+8.02	
3,994	79,222	29,800	+ 50,522	+9.71	19.165	+ 31,357	04	
-80 <i>6</i>	-15,325	4,309	19,6?4 '	—23 38	2,793	+ 51,337 22,427	+6 02	
	49,721	18,853	+ 31,368		10,994			
2,595	8,44,584	3,30,731	+ 5,13,553 ·		3,49.326	+20,374	+6.90	
89,712 2,02,982		11,97,610	+29,33,054	+16.19	6,51,839 ¦	+1,64,517 $+22,76,216$	+1.58	
1	41,30,63 4 11,033	13,682	-2,649	-		+22,76,216 -4.785		
<i>559</i>		57,251	+6,526		2,136	—8,000 ·	7 56	
3,351	63,777	2,86,858	+0,020 +1,28,574		9,556 1,29,409	-835	1.09	
21,:37	4,15,432	1,45 963	+96,681	+4·09 +-3·76	97,611	-930 -930	 03	
8,761 5,205	2,42,£41 99,817	15,072	+ 84,745	+3.63	1,08,649	-23,904	—·03	
1	77,410	1,511	+75,899	+5.13	76,559	- 460	1·02 8	
4,071		1,011	[T 10	15 98,031	- 15,98 031		
\	 47,657	9,730	 +37,927	+3.23	61,040	- 28,113	—4·68 —1·97	
2,259	41,001	*,* 50	T01,021		01,020	- 20,110	101	
671,602	1 25,89,238	45,37,34)	+70,01892	+8.18	43,94 2 17	+46,07 645	+4 19	
6,71,602	1,25 39,238	45,37,549	+ 90,01,812		43,94,247	+ 46,07 (45	• • • •	1

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION ended 31st

•			CAPITAI	OUTLAY.		REVERU
CLASS OF WORK.	PROVINCES AND CANALS.	of Item.	During 19:0-30.	To end of 19:9-30.	Direct Receipts (for	In rigation
		Number 0	For detail N	s see Account o. 84.	details see Accounts Nos. 55 and 35-A.).	Is rigation Land Revenue collected in the
	Brought forward .		1,00,89,717	R 11,00,11,265	R 5,10,809	R 1,37,00,031
A.—Irrigation Works.	GOVERNMENT OF MADRAS-contd.		į			}
NPRODUCTIVE-	Kurnool-Cuddapah Canal	39		2,33,13,676	8,540	3,26,10
	Barur Tank	40		4,19,375	1,995	18,21
	Vallur Anicut	41	•••	74,366	286	4,56
	Madias Water Supply and Irrigation System.	42	3,048	16,20,446	41,488	15,889
	Rushikulya System	43	59,824	48,59,184	3,888	2,03,00
	Muniyeru System	44		5,71,808	1,300	32,219
	Dondapad Tank	45		1,24,786	3	760
	Yerur Tank	1 6	•••	61,741	••	3,416
	Sagileru System	47		4,47,108	55	3,418
	Atmakur Tank	48		1,09,951		3,010
	Jangamaheswarapuram Tank	49	•••	61,253		278
	Anamasamudram-Beraperu Tank	50	•••	71,687		1,87
	Hajipuram Tank	51	•••	2,78,774	466	3,48
	Ponnalur Tank	52	•••	1,92,975	22	4,792
	Markapur Tank	53	••	1,24,481	,,,	1,962
	Nagavalli River System	54	•••	16,80,456	485	54,40£
	Venkatapuram Tank	រីទ <u>ី</u>	•••	3,72,250		363
	Bhavanasi Tank	56	•••	2,54,395		5,818
	Yellanur Tank	57 ¹	•••	2,39,192		
	Kocheruvu Tank	58	•••	1,24,605	•••	3,510
	Panjapatti Reservoir Project	59	•••	3,27,781	124	379
	Siddapur Tank	60		7,91,038	124	4 800
	Nagavaram Anicut and Supply Channel .	61	•••	1,07,294	•••	4,588
	Mopad Reservoir System	62	• • •	21,93,275		600
	Kaniyampalayam Anicut	63		1,21,381	-46	26,818
	Thippayapalem Project	64	265	69,842	4,003 {	•••
	Basavannah Channel	65	1,09,427	4,15,040	•••	•••
		- 1	1,68,194	3,90,27,660	•••	•••
- Vorden tion	Total A-Irrigation .		1,02,58,211	14,90,38,925	62,575	7,44,510
-Navigation, etc., Works.		1		14,50,00,920	5,73,384	1,41,44,541
	Ganjam-Gopalpur Canal	66	•••	1,43,100	6,106	•••
	Vedaranniyam Canal	67	***	1,82,699	1,093	3**
	Buckingham Canal	68	1,516	85,74,333	88,089	
	Total B-Navigation	ļ	1,516	88,50,182	Ox 500	
	TOTAL GOVERNMENT OF MADRAE	ļ	1,02,59,727	15,78,89,057	95,288	1 44 44 747
	Carried over	}-		15,78,89,057	6,68,672	1,44 44,541

NKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year h 1930—contd.

0:30		Working	EXCLUDING	INTEREST.		Including :	Intebest,	1
al at.	TOTAL REVENUS.	Expenses during loggest for definite see Accounts Nos. of and 36-A.	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Eate per cent. on Capital Ontlay to end of year.	Interest on Capital	Sarplus of Revenue over Lypenditure + + or of Expenditure over Revenue	Rate per cent, on Capital Outlay to end of year.	Number of Item,
2	1,85,8°,298	R 45,37,346	12 +90,01,892		R 43,94,247	R +46,07,645	·	
95	3,19,954	1,36,569	+1,81,485	±-78	7,84,420	- 6,02,935	 2 59	3
1	19,323	7,883	+11,442	+2.72	13,945	-2,503	·59	4
8	4,623	746	+3,877	+5.21	2,615	+1,182	+1.59	4
4	56,576	18,276	+ 88,800	+2:36	55,325	17,025	-1.05	4
8	1,96,819	1,66,449	+30,370	+-62	1,63,788	1,33,418	- 2·74	4
1	31,908	7,482	+24,426	+4.27	19,045	+5,381	+ 94	4
8	725	40	+685	+.21	4,149	-3,464	-277	4
1	3,245	49	+3,196	+5:17	2,053	+1,143	+1.85	4
1	3,297	6,390	3,093	—·6 9	14,867	- 17,4t ₀ 0	-402	4
1	2,859	474	+2,385	+2.17	3,656	-1,271	-1:15	
4	- 259	43	302		2,038	-2,840	-3 82	
4	-1,779	319	2,098	2 93	2,384	-4,482	6 ·25	,
4	3,775	508	+3,269	+1.17	9,270	-6,001	-2:15	
0	4,530	2,957	+ 1,573	+.81	8,966	-5,393	2·7 9	
3	1,869	6,168	-4,299	-3.42	4,301	- 8,600	—6 91	
t	81,536	18,322	+63,214	+3.76	56,505	+6,409	+:38	į
3	251	574	223	08 -	12,919	-13,142	-3 53 ,	i
,	5,532	1,670	+3,862	+1.52	10,022	-6,160	-2:42	
,	3,368	463	+2,905	+1.21	8,329	- 5,424	-2.27	
,	-360	681	-1,041	81	4,325	-5,366	-4:31	
	124	2,122	1,998	- ∙61	12,494	-14 492	-4·4 2	;
,	4,359	908	+3,450	+ 44	26,389	- 22,939	-2.89	(
	570	22	+548	+.21	8,568	-3,020	-2.81	
	25,656	14,633	+11,023	+.20	84,198	-73,173	-331	
	4,003	2,458	+1,545	+1.27	6,052	-4,507	3-71	
				•••	3,772	-3,772	- 5:40	
				•••	19,422	~ 19,422	-4.68	
	7,71,005	3,96.504	+3,74,501	+::.6	13,37,195	-9,62,694	-2.47	
-	1,43,10,243	49,33,850	+93,76,393	+6.29	57,31,442	+36,44,951	+2.44	
•	6,106	334	+ŏ,772	+4.03	4,758	+1,014	+ .71	
	1,093	7,492	-6,399	-4 82	4,412	-10,811	8·15	
	98,089	3,25,502	-2,37,415	-2-77	2,88,233	- 5,23,646	- 6:11	
	95,288	3,33,328	- 2,38,C4O	<u>-2:69</u>	2,95,403	5,83,448	—6·03	
	1,44,05,531	52,67,178	+91,38,353	+5.78	60,26,845	+31,11,508	- 	} }
	1,44,05,531	52,67,178	+91,38,353		60,26,845	+31,11,508		

No. 30.—STATFMENT showing the Financial Results of Irrigation, Navigation, ended the 31st

		Ì	CAPITAL	OUTLAY.		Revent
el 185 de Work.	PROVING: S AND CANALS.	of Item.	Daring 1929-30	To end of 19:9-30.	Direct Receipts (for details see	In igntion Land Revenue
		Number	For delails see Account No. 84.		Acctants Nos5 and S5-A.	collected in the Civil Department.
			B .	R	R	R
	Brought forward .		1,02,59,727	15,78,59,057	6,68,672	1,44,44,541
	GOVERNMENT OF BOMBAY.					
—Irrigation Works—	, , , , , , , , , , , , , , , , , , ,	69		1,03,450	560	10,318
',Budeclial—	Alibhar Kacheri Canal	70	•••	1,18,559	2,807	21.714
	Saifrazwah Canal	71		6,43,570	19,539	8,36,738
	Ghar Canal	72	•	4,41,387	5,463	41,57
	Great Marak Canal	73	••	16,363	0,400	2,35
	Gadikeri Tank		•••	30,185	•••	-
	Marinkop Tank	74				1,30
	Schkur ('anal	75		14,21,461	3,284	2,22,38
	Unharwah	76	4,199	7,88,010	1,193	2,34,03
	Began Canal	77	-1,109	24,26,584	51,851	8,48,02
	Desert Canal	78		26,74,305	82,015	1,74,60
	Fuleli Canal	79	4,20,331	35,40,690	84.367	4, 70,23
	Suttah Canal . (a)	80		1,81,886	20	20,68
	Naulakhi Canai	81		1,31,640	1,516	1,17,60
	Pinyari Canal	82	,	12,12,044	5,460	2,46,19
	Indus Canal Right Bank	83		89,122	423	51,87
	Indus Canal Left Bank	84	4*1	2,61,894	1,000	98,45
	Sind Canal and Branches	85		8,24,066	5,792	2,67,18
	Rajib Chitti and Gaiang	86	•	2,82,206	742	88,70
	Canals in Rohri	87		1,69,693	4,571	1,56,4
	Western Nara and Pritchard Canal	88		22,43,471	22,305	8,80,5
	Phitta Canal	89	***	25,570	500	15,9
	Ghato Mahamudo	90		1,06,040	6,731	1,23,3
	Uari Shumalı	91		15,191	3,965	55,8
	Nasirwah	92		45,640	694	034
	Indus Canal—other Canals (Fuleli District)	93		1,12,485	2,755	55,6
	Dambhro Canal	94		50,514	501	34,5
	Maryiwah	95		9,507	17	17,9
	l'aghar Canal	96		7,45,055	4,520	81,5
	Dadu Canal (a)	97	•••	28,249	1,191	32,9
	Shahada Channel	98	•••	1,00,789	İ	
	Lloyd Barrage and Canals Construction	99	97980744	1	2,100	6,1
	Garkino Chnal		2,78,60,744		•••	
	Catamo Chist	100		1,30,970		
		-	2,82,84,165	15,72,81,913	2,16,551	52,76 50
	Carried over	-	1,02,59,727	15,78,89,057	6,68,672	1,44,44,5

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—contd.

ING 1939-30) .		Excluding	INTEREST.		INCLUDING	INTEREST.	1
Less— Collection charges in the Civil Depurt- ment.	TOTAL REVENUE.	Working Expenses during 10.9-30 for details see Accounts Nos 36 and 30-A).	Surplus of Revenue over Expenditure (+1 or of Expenditure over Revenue (-).	Rate per cent, on Capital Outlay to end of year.	Interest on Capital	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of year.	-
R	# ·	R	R		H.	R		
7,07,692	1 44,05,531	52,67,178	+91,38,353		60,26,845	+ \$1,11,508		
584 ·	10,291	e,011	+4,283	+4:14	5,040	7 57	—7 3	
1,357	1	23,125	+39	+.03	3,942	—3,903	3·29	
50,510	8,05,767	2,42,628	+5,63,141	+87.50		—5,39,843 +5,39,843	+83.88	
2,730			- 6,262	·	23,298			
		53,570		-1.42	19,343	25,605	-5.80	
256 130	2,110 1.174	146	+1,974 +1,028	+1206	544	+1,430	+8.74	
	1.174 2,12,245	1.07.694	'	+3:41	1,004	+24	+.08	
13,421	1 1	1,07,684	+1,04,561	+7:36	48,398	+ 55,163	+8.03	
13,862	2,21,362	1,07,506	+ 1,13,556	+14 45	26,459	+97,397	+11.09	
51,216	8,48,663	5,43,119	+ 3,05,544	+12:59	\$1,846	+2,23,698	+921	
10,558	2,46,724	6,40,940	-3,94,216	-14.74	89,593	-4,83,809	18:09	
30,857	5,23,740	2,11,138	+3,12,402	+8 83	1,38,794	+1,73,808	+4.91	
1,190	19,717	11,236	+8,481	+466	6,205	+2,276	+1.25	
7,076	1,12,045	56,750	+55,293	+42.00	5,019	+ 50,276	+38·19	
14,650	2,37,008	1,45,170	+91,838	+7.57	54,531	+37,307	+3.08	
2.984	49,312	23,337	+25,955	+29.12	3,897	+22,058	+24.75	
5,498 ·	88,999	80,365	+8,634	+3 29	9,768	-1,134	43	
15,735	2,57,289	1,30,347	+1,26,892	+15.40	29,585	+97,857	+11.81	
5,235	84,209	16,165	+68,044	+24:11	10,011	+58,033	+20 56	
9,275	1,51,772	1.41,044	+10,728	+6.32	6,691	+4,037	+2.39	
52,884	8,49,035	3,07,042	+5,42,893	+24.20	80,526	+4,62,867	+20.60	
932	15,511	7,068	+8,413	+::3:02	871	+7,572	+29.60	
7,511	1,22,589	1,01,210	+21,379	+20.16	3,791	+17,588	+16 58	!
3 35 5	56,489	41,410	+15,079	+99-26	605	+14,474	+95.23	
3,696	60,469	28,972	+31,497	+69-01	1,711	+29,786	+65-26	,
3,409	54,974	47,423	+7,551	+6.71	4,581	+2,970	+2.64	
2,063	32,956	27,242	+5,714	+11.31	1,729	+ 3,985	+7.89	
1,026	16,917	7,904	+9,013	+94.80	316	+8,697	+91.48	
4,985	81,167	45,079	+36,088	+4.81	35,154	+934	+.13	
1,9 4 6	32,18 <u>4</u>	20,997	+11,187	+39-60	938	+10,249	+36.28	,
652	7,549	8,664	1,115	-1·10	4,143	5,258	-5 21	:
				•••	(b)21,88,970	-21,58,970	1.58	1
•••	•••		,	***	6,968	-6,968	-5.32	14
3,19 .4 53	52,78.602	31 83,456	+ 20,90,146	•••	28,94,221	8,04,075	411	
7,07 652	1,41,05,531	52.67,178	+91,38,353	***	60,26,845	+31,11,508		

(a) Vide footnote on page 193.
(b) The interest charged to this Project during 1929-30 is Rs. 62,59,801, of which Rs. 40,70,831 has been charged to Capital.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the Financial Results of Irrigation, Navigation ended the 31st

			CAPITA	L OUTLAY.		REVE
CLASS OF WORK,	PHOVINCES AND CANALS.	1 11cm.	Daving 1929-30.	To end of 1929-30.	Direct Receipts (for details see	Irrigation Land Revent
		Number of 11cm,	For detail	ls see Account 0. 34.	Accounts Nos. 85 and 85-A.).	collected in the Civil Dopartmen
			R	R	æ	R
		(1,02,59,727	15,78,89,057	6,68,672	1,44,44,54
	Brought forward .	{	2,82,84,165	15,72,81,913	3,16,551	52,76,50
Irrigation	GOVERNMENT OF BOMBAY—contd.					
Works- Unreductive	Kasurdi Tank	101	! !	40,812	1,201	•••
	Chikhli Canal	102		53,803	1,642	
	Hathmati and Kharicut Canal	103		12,43,648	45,008	
	Dambal Tank	104		60,847	1,187	91
	Medleri Tank	105		78,354	930	
	Hartala Tank	106		47,948	1,261	•••
	Mhaswa Tank	107		1,28,781	1,838	•••
	Madag Tank	109		1,61,248	2,144	•••
	Asundi Tank	109		60,741	388	68
	Ekruk Tank	110		12,28,117	1,51,9 4 6	•••
	Muchkundi Tank	111		1,40,217	164	•••
	Bhadalwadi Tank	112		2,13,115	1,180	•••
	Bhatodi Tank	113		3,52,685	6,116	2,34
	Koregaon Tank	114		37,923	2,520	
	Tushna Canal	115		8,98,163	57,329	
	Upper Man River Works	116		4,15,835	5,689	
	Maini Tank	117	••	4,70,539	9,726	
	Ashti Tank	118	•••	7,62,493	23,878	
	Bewari Canal	115	•••	56,771	4,326	
	Shirsuphal Tank	120	•••	2,12,199	5,082	
	Lower Panjhra River Works	121	••	4,45,382	15,286	8,:15
	Yeıla River Irrigation Works	122	•••	7,35,672	22,923	•••
	Parsul Tank	123	•••	2,08,007	8,759	
,	Mutha Canal, including Matoba Tank .	124	3,016	62,59,374	4,37,700	7
	Gokak Canal, 1st Section	125	503	13,83,132	62,912	
: !	Eastern Nara Works	126	1,44,602	85,3\$ 277	32,360	2,09,29
	Mhaswad Tank	127,	•••	20,01-,553	52,751	•••
	Jamrao Canal	128	1,27,738	98,30,357	49,424	4,05,869
	·		2,75,859	3,60,64,993	10,05,620	6,28,12
	('arried over		2,82,84,165	15,72,81,913	3,16,551	52,76 50
			1,02,59,727	15,78,89,057	Ů,68,672	1,44,44,54

IMBANKMENT and DRAINAGE WORKS for which CAPITAL Accounts are kept for the year March 1930—contd.

or. 120 Told-0	0.		Excluding	INTEEST.	,	Includies	Ivrane-r.	
Icaa— Colidor Corona n the Col Islanda mert.	Toral Perland	Wo ling Legister Graphy 19 9 80 for the file see Account Notes, and StA.	Surplus of Receive over Fapends is a configuration of the Configuration	Rate per cent. 22. Capi al O rlay to cud of year.	Interest In Out al Capital	Sarpins of Resease over Expending + : or of Expendings over Resease	Rate per cent, on Capf al Onl'in to cad of .car.	Namber of Item.
R	P	R	R		R	R		
7,07,682	1.43,05.781	52 67.178	+91,58,352		60.22,845	+ 81,11 505	<u> </u>	
8,19.45}	52,75,602	31,83,45;	+20.90,146		24,94,321			
G	1,1?5	1,165	+30	+ .07	1,257	—1.327 l	— 3·25	101
28	1,4.14	- 1,736	_122	- 23	1,789	-1,911	-8·55	102
755	412-0	41,119	+3,161	+ 25	41,407	- 38,246	-3.64	108
101	1 000	280	+1,419	+2.33	2,023	-6(14	9,	Ju4
10	914	1,010	-04	12	2,605	- 2.701	?-45	105
11	1 250	1 010	+240	÷·20 ;	1,594	-1,351	-2 \$2	106
16	1 822	1 240	+473	+-37 ;	4,282	-3,809	-2 96	107
63	2,089	1961	+220	+11	5,862	-5,133	3.18	108
76	0!)e	1 155	-157	26	2,020	-2,177	3-58	109
2.88.0	1.49,077	17,651	+1.21,426	+1070	40,837	+20,580	+ 7:38	110
5	15 ,	1.652	-1.493	-1.06	4,663	-6,156	-4.39	111
13	1,107	4 074	-2.837	-1.85	7,087	- 9,954	-4:67	112
<i>\$</i> ∩8	8,152	6 527	+1,625	+·4b	11,727	10,102	-2.86	113
50	2,470	2.164	+ 303	+.81	1,261	- 955	-2.52	114
G29	50.7110	16 218	+40,082	+4.46	29,970	+10,112	+1.13	113
113	5,57:	7,673	-2.097	50	13,827	- 15,924	3 93	116
1 51	2,575	6,042	+3,533	+75	15,815	-12,282	2 ·61	117
416	23,462	8,068	+15,304	+2.02	25,463	- 10,039	-1:32	118
79	4,247	2,602	+ 045	+114	1,888	-1,243	— 2·19	119
93	1 360	r,123	-1,123	 ·53	7,016	-8,189	-3.86	120
1,702	22,458	4,937	+17,521	+3.93	14,810	+2,711	+.61	121
408	22,51	21,735	+780	+.11	24,784	-24,004	-3 26	122
169	6,590	1 558	+7,037	+3 38	6,917	+ 120	+.06	123
5,7 4	4,32,019	1,28 278	+3,03,741	+185	(8)2,08,080	+ 95,661	+1.53	124
1 87 !	61,541	16 437	+45,101	+326	47,602	-2,498	19	125
12,181	2,28,194	9,58,193	-1,2 '.1:6	-1·51	3,16,098	-4,45,294	-5.25	126
8:.6	51 915	15 962	+25 913	+1.79	68 688	- 30,735	-1 53	127
9,864	4,4 5 4 32	€,37,£88	1 02,256	-1 26	3,49 236	-5,40,602	5)	129
38, 2;	15,95 222	13. 5,950	+2,70.272	410	12.55,348	9,76,07d		
5,19 453	62,73, O2	\$1,83,155	+20,90,118		27,04.221	- 8,04,075		Ì
7,07,683	1 44,00,501	52, 7,178	+91,38,253	***	60,26,845	81,11,508	1111	1

a; Vile fortucte on page 103.

the latter of the formulation of the figure, a sum of Rs. 3,80,525 credited to the capital account of the Mutha Canal Project in 1918 I, on account of the separation of Poena Water Works, has been taken in reduction of the capital outlay to end of 1915 17, as the credits really relate to expenditure incurred during that period.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

	1		CAPITAL	OUTLAY.		Revesu
Curson Back	PROVINCES AND CANAIS.	of Item.	During 1929-30.	To end of 1939-30.	Direct Receipts (for dotalls see	Irrigation Land Bevenue collected in
		Number of Itom.	For delails so No.	eo Account 84.	Accounts Nos. 35 and 35-A.)	the Civil Department.
	-		æ	R	R	R
	1		1,02,59,727	15,78,89,057	6,68,672	1,44,44,541
	Broaght ferward .		2,82,84,165	15,72,81,913	3,16,551	52,76,504
Imigation	GOVERNMENT OF BOMBAY—contd.		2,7b,859	3,60,64,993	10,05,620	6,28,125
Works-	Jamda Canal • • • •	129		10,01,146	11,043	
runtd	Pathri Tank	130		6,27,825	13,759	
	Victoria Tank	131	-4,366	58,151		•••
	Badhihal Tank	132	-210	4,93,241	•••	
	Nira Left Bank Canal and Shetphal	133	6,14,739	1,23,22,127	8,14,907	•••
	Hasanaliwah Canal	194		2,96,463	1,758	33,08
	Had Canal	. 135	-73	26,14,111	6,214	1,44,15
	Nasiat Canal	. 136		18,26,179	1,490	1,52,14
	Kadwa River Works	137		9,73,359	45,163	58
	Wangioh Tank	. 138		2,42,512	9,756	
	Tranza Nagrama Tank	. 139		2,38,032	1,561	
	Savlı Tank	. 140		2,34,179	6,571	
	Chankapur Tank	. 141		19,87,839	43,638	
	Sahiat Tank	. 142		1,58,452	4,991	
	Suki River	. 143		15,139	•••	
	Godayarı Canal	. 144	13,909	98,24,131	5,21,040	
	Futelac Tank	. 145		1,07,356	497	
	Seharvah Canal	. 146		25,830		
	Kalri Canal	. 147	• • • • • • • • • • • • • • • • • • • •	98,514	737	44,8
	Dharma Canal	148		95,509	2,583	2,3
	Mahiwah Canal	. 149	20,20	14,38,459	3,867	98,1
	Gokak Canal Survey	. 150		98,859	411	
	Nira Right Eark Canal	151	11,14,474	3,74,89,874	1,25,843	
	Pravara River Works	. 152	-420	1,44,94,118	4,75,022	4
	Gokak Canal Second Section	. 153	•••	1,76,308		
	Naulakhi (abandoned Project).	. 154		5,111		
			20,39,285	12,30,07,815	30,93,996	10,98,7
	Total Government of Boubay		3,03,23,400	28,02,89,728	84,10,547	68,75,2
	Carried over		4,05,83,127	48,81,78,785	40,79,219	2,08,19,8

EMBANKMENT and DRAINAGE WORKS for which Capital Accounts are kept for the year March 1930—contd.

ing 1929-30.	<u></u>	917-43 4	EXCLUDING	Interest.		Indragane I	STEEDST.	
Less— follection charges the Cloil spartment,	TOTAL REVENUE.	Working Expenses during 1929-80 (for details see Accounts Nos J6 and 36-A.)	Surplus of Revenue over Expenditure (+) or of Expenditute over Revenue (-).	Rate per cent. on Capital Onthry to end of year.	Interest on Capital	Surplus of Revines over Expenditure (+)0) of Expenditute over Revenue	Rate per cent. on Capital Outlay to end of year.	Vumber of Itom.
£.	R	R	R		ł	R I		
7,07,682	1,44,()5,531	52,67.178	+91,38,353		60,20,845	+31,11,50%		
3,19,453	52,73,602	31,83,456	+20,90,146		28,94,221	-8,04,075		
38,523	15,95,222	13,15,950	+2,79,272		12,55,348	-9,76,076		
		19.100	1.700	.31	33,489	94.216	-3.46	
97	10,946	12,106	-1,160	-11	20,876	-34,649 (ļ	125
220	13,539	5,185	+8,354	+1:33		-12,522	-1·99 -3·64	13
•••	•••	•••	***	•••	2,121	-2,121	-3·34	13:
•••	•••	2.00.180			16,451	-16,451	1	13
16,082	7,98,825	2,99,178	+4,99,647	+405	5,17,567	17,920	14	13
1,999	32,790	36,750	-3,960	-1:33	9,989	- 13,849	-4 70	18
8,451	1,41,920	2,00,734	58,814	-2:25	87,674	1,46,483	-5.60	18
8,343	1,45,236	1,61,783	16,547	90	61,018	—77, 565	4 ·25	18
842	44,915	37,240	+7,675	+.79	32,398	-24,723	- 2.54	1
169	9,587	6,582	+ 3,005	+1.24	8,135	-5,180	-2.11	13
2	1,559	1,914	- 355	 ·15 !	7,915	-8,270	-3.47	13
101	6,470	7,408	93 8	40	7,787	-8,725	-3.72	14
850	42,788	59,417	16,629	81	69,028	-85,657	-4:31	1.
78	4,913	4,194	+719	+*45	5,269	-4,550	2.87	1
- 1		4.4	•••	•••	503	- 503	-3.32	1
10,180	5,1 0, 866	3,36.796	+1.74,070	+1.77	3,32,348	-1,58,278	-1.61	1
9	478	1,259	-781	—·78 _—	3,570	-4,351	·- 4·05	1
	1	-,	•		1,374	-1,374	5 32	1
 2 ,6 83	42,943	58,014	15,071	-15.50	3,954	-19,025	19:31	1
-157	348	2,132	-1,784	-1:57	3,375	-5,159	-5.40	1
5,848	96,161	1,25,440	29,279	-2·63	48,303	- 77,582	5 39	1
					5,250	-5,259	5:32	1
 863	1,22,980	 2,43,983	1,21,003	32	17,50,587	-18,71,590	-1.99	1
ļ	4,65,685	2,97,521	+1,68,164	+ 1.16	6,21,049	-4,52,876	-3.12	1
9,413					5,863	-5,863	-3.32	. 1
***	•••	•••	•••		170	-170	-3:33	1
•••	•••		•••	·••				<u>.</u>
1,04,596	40,88,171	32,13,586	+8,74,585	+ 71	49.11,411	-40,36,826	-3.28	
4,24,04.9	93,61,773	t3,97,042	+29,64,731	+100	78,05,632	-48,40,901	-1.72	
11,81,781	2,37,67,304	1,16,64,220	+1,21,03,034		1,38,32,477	-17,20,393		

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

	WORKSHIP HAS A RECORDED AND THE CONTROL OF THE CONT		Copita	L OUTLAY.		Revenus
class of fook.	PPOVINCES AND CANALS	of Item	During 19 0-20,	To end of 19-9-30	Tweet Receip 5 (for de ads 500	I siration La diferente celles ed s
		Number of Item	For details	s see Account o a4	Accounts Nos "5 and 35-A.).	the Ci il Depaitment.
			13	R	H	15
A.—Irrigation	Brought forward	• [4,01,81,127	47,81,78.735	40,70 219	1 1 2 C8,1 1,816
% orks—	GOVERNMENT OF BENGAL		10.02.013	10.00 #30		
	Demodar Canal	. 155	1			
	Bakreswar Irrigation Scheme	. 156		2,41,050	•••	
	TOTAL	•	20,38,501	-!		
UNIEODICTIVE .	Midnapore Canal	. 157	1	83,08,728	2, 0,027	
	Total A-Irrigation	.	20,36,501	1,27,31,511	2,30,9 7	
B.—Navigation, etc., Works—				-		
PRODUCTIVE	Grand Trunk Canal	158		10.50,718		
UNPRODUCTIVE .	Hijili Tidal Canal	. 150	1	25,50,805	67.668	
	Calcutta and Eastern Canals .	160		65,60 46.1	4, (7,40.)	
	Sunderban Steamer Route	161	-4-,468	19,10,141	61,750	
!	Madaripar Bheel Route	162	2,87,070	81,39,349	8, 11,221	,
!	Dredger "Ronald-hav"	. 163	- 58,055	52,78,061	,	
1	Purchase of Diedgers	164	-10,56	60,4674.		
1	Dredging Bidyadhari River	165		7,92,576	***	•••
1	Total .		1,78 191	3,15,81,711	0,21,020	
	Total B—Navigation, Embanement, etc.		1,78 081	3,29 75,403	9,21,079	
,	TOTAL GOVERNMENT OF BUNGAL		22,14,592	4.57,04,973	11,51,956	•••
A.—Irrigation Works—	GOVERNMENT OF UNITED PROVINCES					
FRO CUIVE.	Ganges Canal	166	61,01,684	4,96,11,515	65,00,123	14,62,609
	Lower Ganges Canal	167	21,412	3,91,04,320	40,90,423	7,60,872
•	Eastern Jumna Canal	163	-18,008	56,60,742	27,10 215	3,45,957
	Agra Canal	169	16,081	1,15,19,126	13,12,325	37,7.0
'	Rohilkhand Canal	170	15,190	21,26,055	4,38,059	59,870
i	Dun Canal	171	11,937	26,12,902	1,93,145	24,980
İ	Dijnor Canal	172	***	5,57,832	77,041	14,954
:	Garai Canal	173	9,819	8,81,634	52,081	
	Sarda Canal , ,	174	€9,48,193	9,07,09,243	13 12,246	
1	Carried aver .		1,66,06,008	20,28,51,420	1,67,42,660	27,03,502
			4,27,97,709	4°,38,85,759	52,31,155	2 08,19,818

EMBANKMENT and DRAINAGE WORKS for which CAPITAL Accounts are kept for the year March 1930—contd.

mive 1929-30.		!	Excreptive	INTEREST.		INCLUDING IN	TELEST.	
Jess- Calletian changes notice Cital department.	Toral Rivenue.	Wo bing Expenses doing 1929-30 (for details for Accounts Nos round .6-A.)	Sarplus of Rescause over Expenditure (+) cref Expenditure over Revenue (-)	Rate per cent on Capf at Oath of to cud of year	Incerasa agrades	Simple of Reconsector Expension (-) and full reconsector (-).	Revier Selent Cipinoles y it odd year	Number of Items
12 11,31731	R 2,37,67,304	R 1,10,· 4,220	R +1,21,03,084	•••	R 1.38,32,477	R -17.29,3	•••	
		••	,,,	•••	(h)		1 ••••	155
101			:	•••	15,390	15,8:0	-1.T3	156
	· ·				15,890	-15,200	- 35	
	2,30,9_7	2,31,805	-3,878	- 04 ;	2,76,13	-2,50,031	-8:37	157
•••	2,30,927	2,34,805	-3,873	(18	2,01,546	-2,95,424	—2:32	
111		•••			79.230	70,230	-5.70	15
	67,1'68	1,02,707	-38,039	-1:41	84.920	-1,20 \$19	-474	15
***	4 47,460	6 27,559	- 1,80,15.)	—2·€8 ;	2,⇔9,967 	- 3,80,036	-5.7.	16
•••	G4,750	1,00 618	—35,86S	-1:97	65,233	- 1,01,107	-5.57	16
•••	3,41,221	5,33,553	1,92,337	-2 36 :	2.67 874	- 5,60,231	C·S8	16
•••		70,832	70,832	—1·32 l	3.12,419	- 3,83,251	-7.12	16
•••	••	53,381	-53,381	88	3,40,793	-4,03,174	6 67	16
1.0			***	· · ·	rs 151	—£3.151	—7 ·97	10
	9,21,030	14,89,655	-5,68,616	—1·80	14,52 200	-20,20,879	−6.4 0	
	9,21,039	14,59,655	-5,68,316	-1.72	15 31,4 2	-21,00,073	-6 37	
	11,51,966	17,24,160	5,72,494	-1 25	18,23,003	-23,95,502	-5.24	
	€0,01,735	! 	+57,91,343	+11.67	17,54 626	+40,30,707	+S·14	1
•••	49,60,300	17,70,607	+30,89,693	+ 7.89	13,06,443	+17.83,250	+4 50	1
	20.65,172	7,01,503	+23,63,669	+41 76	2,07,593	+ 21.56,070	4:8:00	1
•••	13,50,055	5,25,528	+8,24,527	+7.16	3,84,548	+4.30,979	+3.52	1
•••	4,97,429	2,47,521	+2,49,908	+11.75	1,02,700	+1,47,208	+6.92	1
•••	2,18,125	1,25,285	+92,810	+3.55	1,15,227	-22,337	80	1
•••	92 ()2	48,691	+43,334	+7.77	23,725	+19,609	+3.21]
•••	52,034	19,529	+32,555	+3.69	32,586	1	01]
•••	13,12 246		+75,507	+.08	45,66,361	43,00,854	-5-05	:
	1,04,49,171	68,85,795	+1,25,63 376	+6.19	85,93,525	+39,69,551	+1.93	
11,31,78	2,49,19,270	1,33,53,6:0	+1,15,20,590		1,50,55,487	-41,24,895	,,,	

(a) Tide footnote on page 193.
 (b) The interest on this project during 1929-30, has been charged to capital.
 C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the Financial results of Irrigation, Navigation, ended the 31st

GOVERNMEN A.—Irrigation Works—could. Underductive Betwa Canal Ken Canal Chaggar Canal Pahuj and Ga Lakes and Tan Majhgawan T Lakes and triet Tanks in Band Seoil Lakes Sukhia Canal Ghori Nadi So Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tan wamalpura Tan Raipura Tank Batkhara Tan Aunjhar Tank			CAPITAI	L OUTLAY.		Revenu
GOVERNMEN A.—Irrigation Works—could. Underductive Betwa Canal Ken Canal Chasan Canal Ghaggar Canal Pahuj and Ga Lakes and Tan Majhgawan T Lakes and trict Tanks in Band Seoil Lakes . Sukhia Canal Ghori Nadi So Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tank Aunjhar Tank Batkhara Tank Aunjhar Tank		į	During 1929-30.	To end of 1929-30.	Direct	
A.—Irrigation Works—could. Underductive Betwa Canal Ken Canal Dhasan Canal Ghaggar Cana Pahuj and Ga Lakes and Tai Majhgawan T Lakes and trict Tanks in Band Seon Lakes . Sukhta Canal Ghori Nadi Se Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tank Raipura Tank Batkhara Tank Batkhara Tank bundelkhand	PROVINCES AT D CANALS.	Nambor of Item.	For detail	8 866 Account 0. 34.	Direct Receipts (for details see Accounts Nos. 35 and 35-A).	Land Revenue collected in the Civil Department.
A.—Irrigation Works—could. Underductive Betwa Canal Ken Canal Dhasan Canal Ghaggar Cana Pahuj and Ga Lakes and Tai Majhgawan T Lakes and trict Tanks in Band Seon Lakes . Sukhta Canal Ghori Nadi Se Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tank Raipura Tank Batkhara Tank Batkhara Tank bundelkhand			Æ	R	R	1 R
A.—Irrigation Works—contd. Unproductive Betwa Canal Ken Canal Dhasan Canal Ghaggar Cana Pahuj and Ga Lakes and Tan Majhgawan T Lakes and trict Tanks in Band Seon Lakes . Sukhta Canal Ghori Nadi Se Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tank Bathara Tank Bathara Tank Bundelkhand		1	4,27,97,709	48,38,85,758	52,31,185	2,08,19,816
A.—Irrigation Works—could. Underductive Betwa Canal Ken Canal Chaggar Canal Pahuj and Get Lakes and Tan Majhgawan T Lakes and Tanks in Band Seon Lakes . Sukhta Canal Chori Nadi Set Kitham Reser Barwar Lake Bela Sagar Let Jaiwanti Tank Raipura Tank Bathara Tank Aunjhar Tank bundelkhand	Brought forward .	1 }	1,36,06,608	20,28,51,439	1,67,42,669	27,06,502
Works—could. Underductive Betwa Canal Ken Canal Chaggar Canal Chaggar Canal Pahuj and Gallakes and Tanal Majhgawan Thakes and trict Tanks in Bana Section Lakes Sukhta Canal Chori Nadi Schitham Reser Barwar Lakes Bela Sagar La Jaiwanti Tanak Majhura Tanak Bathara Bathara Bath	VIRNMENT OF UNITED PROVINCES— contd.					
Ken Canal Dhasan Canal Ghaggar Cam Pahuj and Ga Lakes and Tai Majhgawan T Lakes and trict Tanks in Banc Seon Lakes Sukhta Canal Ghori Nadi Se Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tank Maipura Tai Raipura Tank Bathara Tank Bathara Tank bandelkhand					1	
Dhasan Canal Ghaggar Cana Pahuj and Ga Lakes and Tai Majhgawan T Lulies and trict Tanks in Banc Seon Lakes. Sukhia Canal Ghori Nadi Se Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tank wamalpura Ta Raipura Tank Batkhara Tank Batkhara Tank bandelkhand	a Canal	175	5,192	81,51,845	5,24,021	2,860
Ghaggar Cana Pahuj and Ga Lakes and Tai Majhgawan T Lakes and trict Tanks in Banc Seon Lakes. Sukhia Canal Ghori Nadi So Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tank wamalpura Tai Raipura Tank Batkhara Tank Lunjhar Tank	Canal	176	 7,475	58,61,527	2,44.497	•••
Pahuj and Ga Lakes and Tar Majhgawan T Lultes and trict Tanks in Banc Seoul Lakes. Sukhia Canal Ghori Nadi Se Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tank ramalpura Ta Raipura Tank Bathhara Tank bundelkhand	san Canal	177	-3,217	48,68,280	1,05,690	1,592
Lakes and Tar Majhgawan T Lakes and trict Tanks in Banc Seon Lakes. Sukhia Canal Ghori Nadi Se Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tank wamalpura Ta Raipura Tank Batkhara Tank Lundelkhand	ggar Canal	178	4,249	40,52,196	94,037	***
Majhgawan T Lultes and tuct Tanks in Banc Seon Lakes. Sukhia Canal Ghori Nadi Se Kitham Reser Earwar Lake Bela Sagar La Jaiwanti Tank wamalpura Ta Raipura Tank Bathhara Tank Lundelkhand	ij and Garhmau Canals	179	1,489	8,02,171	22,785	826
Lulies and truct Tanks in Bance Seon Lakes. Sukhia Canal Ghori Nadi See Kitham Reser Barwar Lake Bela Sagar Lee Jaiwanti Tanke Kaipura Tanke Batkhara Tanke Batkhara Tanke Batkhara Tanke Batkhara Tanke Batkhara Tanke Batkhara Tanke Bundelkhand	s and Tanks in Jhansi District .	180	9,150	1,98,535	10,309	1,415
trict Tanks in Band Seoil Lakes Sukhia Canal Ghori Nadi So Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tank Kamalpura Tank Batkhara Tank Batkhara Tank	iganan Tank	181		4,16,475	13,546	•••
Seon Lakes . Sukhia Canal Ghori Nadi So Kitham Reser Barwar Lake Bela Sagar La Jaiwanti Tana Kamalpura Tank Batkhara Tana Aunjhar Tanak	s and I'anks in Hamirpur Dis- t	182	•••	1,55,180	6,008	1,763
Sukhia Canal Ghori Nadi So Kitham Reser Earwar Lake a Bela Sagar La Jaiwanti Tank Kamalpura Tank Batkhara Tank Aunjhar Tank	s in Banda District	183		5,23,315	7,944	•••
Ghori Nadi So Kitham Reser Barwar Lake : Bela Sagar La Jaiwanti Tani Kamalpura Ta Raipura Tank Batkhara Tani Aunjhar Tank	Lakes	184	•••	1,81,572	7,607	•••
Kitham Reser Barwar Lake a Bela Sagar La Jaiwanti Tank Kamalpura Tank Batkhara Tank Aunjhar Tank bundelkhand	na Canal	185	•••	2,23,464	1,787	•••
Barwar Lake a Bela Sagar La Jaiwanti Tank wamalpura Tank Raipura Tank Batkhara Tank Aunjhar Tank	ı Nadı Scheme	186	•••	4,09,927	3,575	•••
Bela Sagar La Jaiwanti Tank Kamalpura Ta Raipura Tank Batkhara Tank Aunjhar Tank bundelkhand	am Reservoir	187	•••	2,36,390	1,180	•••
Jaiwanti Tani Kamalpura Ta Raipura Tank Batkhara Tani Aunjhar Tank bundelkhand	var Lake and Canal	188	22,082	7,50,852	2,489	•••
Kamalpura Ta Raipura Tank Batkhara Tank Aunjhar Tank bundelkhand	Sagar Lake	189	1,32,358	5,47,271	74	•••
Raipura Tank Batkhara Tank Aunjhar Tank bundelkhand	antı Tank	190	74	9,67,367	144	391
Batkhara Tau Aunjhar Tank bundelkhand	alpura Tank	191	79,293	3,30,608	40	•••
Aunjhar Tank	ura Tank	192	16	3,64,232	1,629	•••
bundelkhand	hara Tank	193	24,580	3,35,891		•••
	bar Tank and Cara	194	33,082	4,45,316	•••	
Belan Canal .	lelkhand Irrigation Survey	195	•••	1,58,274)	•••
1	Canal	196	•••	33,315	•••	•••
1					•••	•••
			2,90,895	8,00,14,008	10,47,360	8,456
TOTAL GO PROVINCES	L GOVERNMENT OF UNITED		1,38,97,503	23,28,65,442	1,77,90,029	27,14,958
1	Carried over		5,66,95,212	71,67,51,200	2,30,21,214	2,85,34,77 4

EMBANKMENT and DRAINAGE WORKS for which CAPITAL Accounts are kept for the year March 1930—contd.

URING 1929-30		Working	Excluding	INTERLET.		IACTEDIAC I	NTELLET	
Less—Collec- tion charges in the Civil Department,	Total Revenue.	Expenses during 1929-30 (for details see Accounts Nos. 36 and 30-A).	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of year.	Interest on Capital (a)	Surplus of Revenue over Expenditure (+ or of E penditure over Revenue (-).	Rate per ecut on Capital Outlay to end of year.	Number of Hem.
R	R	I .	R		R	R		1
11,31,781	2,49,19,270	1,33,88,680	+1,15,30,590		1,56,55,495	41,24,895	•••	!
•••	1,94,49,171	68,85,795	+1,25,63,376	+ 6.19	85,98,825	+ 89.69,551	+1 96	
	Q		1					
•••	5,26,881	3,21,481	+2,05,400 \	+2.23	2,74,892	- 68,992	—· 8 4	17
•••	2,44,497	2,53,799	- 9,302	16	1,95,703	-2,05,008	-3· 5 0	170
•••	1,07,282	1,56,774	- 49,492	-1.02	1,64,359	-2,13,551	-4 · 39	17
•••	94,037	1,21,805	-27,763	68	1,48,670	-1,76,488	-4. 32	17
•••	23,611	21,206	+2,405	+.30	26,624	- 24.219	-3.02	179
•••	11,724	28,438	- 16,714	8.42	6,871	-23,585	11.88	18
•••	13,546	14,063	-517	12	14,808	15,325	8· 68	18
•••	7,769	13,409	-5,640	-8.63	8,041	-13,681	8.62	18
***	7,944	8,568	-624	12	20,829	- 21,453	4·10	18
•••	7,607	10,508	-2,896	· -1 · 59	6,736	-9,632	-5.30	18
•••	1,787	16,438	-14,651	-6.55	7,800	- 22,511	10:07	18
	3,575	13,425	-9.850	-2.40	14,049	- 23,599	-5.83	18
	1,180	3,087	-1,907	~- 81	12,984	- 14,891	6· 3 0	18
	2,439	7,649	-5,160	68	35,107	- 40,267	-5.36	. 18
	74	1,885	-1,811	33	26,666	- 28,477	—5·2 0	18
	144	8,859	-8,715	 90	53,257	- 61,972	6·46	19
	40		+40	+. 01	16,128	- 16,088	— <u>1</u> · 87	19
	1,629	7,817	-6,188	-1.70	20,147	- 26,335	-7·28	19
•					15,704	-15,704	-4 ⋅ 67	19
•••	••			•••	23,590	- 23, 590	-5· 27	19
	•••	•••	•••	•••	5,263	- 5,263	3:32	19
•••	•••	•••	•••	•••	1,108	-1,108	3·3 2	19
•••	10,55 816	10,09,208	+46,610	+.15	10,98,899	- 10,52,289	 a∙ 50	
	2,05,04,987	78,95,001	+1,26,09,986	- 5·41	96,92,724	+29,17,262	+1.25	
11,51,731	4,54,24,257	2,12,83,681	+2,41,40,578		2,53,48,209	12,07,633	Fas	

No. 22.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION ended the 31st

		1	1				
			_	CAPITAL	OUTLAY.		REVENUE
criss or not k	LORING'S AND CINIES.	of Hem,	_	During 192'-20.	To end of 1923-30.	Pi cet Receive for de als see	Infgation and Perence cellege
		Namiki of Ilem,		For details o	ee Account	Accounts Nos finad ce-A)	in the Civil Defaitment
				R	R	R	ŦR
	Prought forward .	 	-	5,46.95,919	71,67.51 200	2,30 21,214	2,75,81 774
-Ir 'g . 50	GOVERNMENT OF PUNIAB.	1					
Pan con-	Ulrer Pari Deab Canal	19	7	59,522	2,09,23,421	55,11,626	8,79,594
1 m 1/ Ciz.	Western Jumna Canal	19	18	26,623	1,80,71,220	41,68,421	2,19,325
	Sidhaal Canel	19	9	-:56	12,97,759	3,51,615	3,59,792
	S third Canal	20	00	6,253	2,51,27,043	54,08,589	1,65,270
	Central Werkshops (Commercial Account)	20)1	-°,898	5,77,579	7,821	•••
	(a) Chenab Inundation Canal	20)2		11,62,268	2, 18,928	8,25,694
	Lower Chenab Canal	20)3	3,97,931	8,73,98,235	1 24,0,163	93 85,098
	Lower Jhelum Canal	20	04	3 02,818	1,83,85,978	34,09,780	16,70 894
	Upper Chemb Canel	20	05	-5 881	3,62,26,782	33,46,473	0 76,028
	Upper Melaun Canal	 20	05	29,030	4.31,50,428	15,89,057	7,74 190
	Lower Bari Doob Canal	. 20	07	1,23 548	2,10,10,958	52,58,578	30,50, 8 31
	Sulley Velley Project	. 20	08	64,50,924	8,99,81,734	82,00,7 4	16,84,277
	In lus Inaudation Canal .	<u>,</u> 2	00	; 5,°0,028 9,853	31 49 61,260 82,84,880	4 50 21 698 1,0 9,330	1 91 89 501 4,71 cos
	Shelper Canals	. 2	10		2,15,806	78,112	24,121
	Mazeffargath Inundation Canal (b)	. 2	11 .	35,7G0	19,84,415	1,58,479	2,00,08
	Control Const	. 2	12		3 77,249	5 270	4,81
	TITLE GOVERNMENT OF PUNIAR			45,553	58,62 359	8 52,000	7.99 15
			ļ	⁻⁶ 93591	32,08,26,619	4 53,73 698	1 99 . 8,95
A —Irr.ja Loiks—	GOVERNMENT OF BURMA	• '					
Phobech	· Sliwete Carny Canil	. 5	213	···	6,72,503	2,643	97,02
	Van Canals		214	-2,755	11,68 455	3,633	1,35,89
	Nwadet Canel System	ا ،	215		8,37,229	1,713	1,1114
	Ng-1, aung Canal System	1 9	216		1,28.623	198	12,76
	TI indwe Canal System		217		1,89,433	1,420	39,6
	Viewe and Tamo's Canal System		2,8		2,04,356	1,108	£1,56
	Cicaw Canal System		219	47,314	, 8,31,158	4,218	1,74,8
	Finda Canal System	- 1	220	86,536	8,27,165	502	71,50
	Nothlive Canal System .		221	1	2,1°,209	-	28,0
	Kyime Canal System		222		4,62,567		1
	4	1	2	1,81.12	-		
	Carried over	{ !		6,43,20,79			\
-	tem of second's best on commercial principl	Į,		1	1	} `	

The ne had at recoming applicable to a cremment (on mere all Undert kings has, not, however, been applied to this concern up to 31st March 1920

⁽b) Transferred from "P.cductive" to 'U: productive" class during the year,

VKMENT and DRAINAGE WORKS for which CAPITAL Accounts are kept for the year 1930—contd.

129-8 (0.		Excluding :	[NTERLST.		INCLUDING I	NTEREST.	
lee- jes wil nt.	TOTAL REVEYEL.	Working Expenses during 1929-20 (for details see Accounts Nos #8 and 36-A)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue	Rate per cent. on Capital Ontlay to end of year	Interest on Capital.(#)	Surplus of Revenue over Expenditure 1+1 or of Expenditure over Revenue 1-1.	Rate per cent, on Capital Gurlay to end of year,	Numbe of Item.
	R	1 R	₽	1	R			
31	4,54,24,257	2,12,83,681	+2,41,10,576		2,53,48,109	-12.07,633		
	63,91,220	18,43,897	`+45,47,323	+21.73	7,05,805	+38,41,518	+18:36	197
İ	43,87,746	18,62,759	+25,24,987	+13:97	6,20,562	+19,04,425	+10-54	198
	7,10,437	1,30,524	+5,79,913	+4469	43,255	+5,36,658	-+41.35	199
	56,33,859	15,38,262	+40,95,597	+16:30	8,49,821		+1291	200
	7.824		+7,824	+1.35	•••	+7,524	т 1·35	201
	5,74,622	2,15,216	+ ² ,59,406	+80.92	40,528	+3.18,878	+27.43	202
	2,18,45,259	52,24,178	+1,66,21,081	+44:41	13,46,671	+1,52,74,410	+4034	203
	50,80,124	34,90,553	+13 89,571	+8.44	6,81,727	+9,07,844	+4.82	204
İ	40,22,771	23,40,630	+16,82,141	+4.64	12,45,948	+4,36,193	+1.20	205
	23,63,247	17,56,328	+5,76,919	+1.83	14,50,658	-8,73,734	2:01	206
+	83,09,400	18,85,670	+64,29,739	+29 31	7,30,827	+56,92,912	+25.98	207
	48,34,981	40,40,225	+ 7,94,756	+-88	46,86,250	-38,91,494	-4.32	208
	6,41,61,499 5,81,441	2,43,58,242 8,51,215	+3,98,08,257 -2 69,774	+12.63	1,24 02,047	+2,74.01,210	+8·69 11·74	209
-	1,02,533	2,05,519	-1,02,977	- 821 · -47 71	1,16,029 7,358	-3,85,803	-51.13	210
١	4,57,562	8,48,076	-3,90,514	19·68		-1,10,335	-23·49	211
	9,616	29,245	19,629		75,703 _, 12,764 ¹	4.66,220		211
-	11,51,152	19.34 046	-7,52.894	$\frac{-5.20}{-13.35}$	2,11,857	-32,393 -9,94,751	$\frac{-8.58}{-16.96}$	
-	<u> 6.53,12,651</u>	- 2,62,92,288	+3,90,20,363	+12.16	1,26,13,904	+2,64,06,459	+8.23	
	99,667	33,767	+65,9 0 0	+9.80	22,68 9	+43,211	+6:43	213
1	1,89,524	87,712	- 51,812	+443	43,442	+8,370	+.72	214
1	1,15,862	2,18,337	-1,02,475	-12·24	28,890	—1,31, 3 65	-15·69	215
	12,964	1,78,361	1,65,397	—128·59 ·	4,295		-131·98	216
	41,052	16,819	+ 24.233	1	6,419		+9·40	217
	92,415	1,33.870	-43,455	-21.26	7,239	50,4.94	24.81	218
	1,79,191	1,00,514	+78.677	+9.47	32,971	+45,706	+5.20	219
	71,898	56,054	+15,889	+1.91	33,094	-17,255	-2:09	220
	36,529	18,912	+17,617	+807	7,865	+10,252	+4.69	221
	1,36,396	47,852	+88,544	1	16,419		+15.29	222
-	9,25,493	8,94,198	+31,295		2,02,823		T40 00	
						<u>—1,71,528</u>		-
31	11,07,86,908	4,75,75,969	+6,31,60,939		8,79,62,118	+2,51,98 826		

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CAPITAL OUTLAY.	R
During To end of 1929-30. 1929-30.	Duest
ROVINCES AND CANALS. For details see Account No. 34	Receipts (for defails see Accounts Nos 85 and S5-A.)
Brought forward . \ \{ \begin{array}{c cccc} \text{R} & \text{R} & \text{R} & \text{1,03,75,77,819} \\ \text{1,81,125} & \text{55,39,890} \end{array} \end{array} \end{array}	# # # 4,34,78, 18,854 9,06,
nel System	5 - 5,00,
09,918	1,267 8,
9,09,080	1,147 69,2
220 2,80,868 67,61,182	24,631 8,64,4
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	10,681 3,57,4
linhla Tank 227	56,580 22,06,1
227 15,07,206	3,579 47,0
229 3.44.770 10.70.770	1,362 18,0
nal	13,077 72,90
	13,484 4,45,80
er Improvement	8,221 2,75,79
Total A—Irrigation 232 38,593 12,16,423 4,35,050 11,60,09,959	
d Embankment. 233 142 140	39,728 8,59,50 96,308 50,65,70
bankments	2,856 3,89,56
d Embankment 235 2,22,594	
nt 236 24,953 51,62,493	792 75,89 5,20,996
nt · · · 237	
Wall	4,99
(h) (40vernment Commercial	9,96
23.	1,10,681
anal .	6, ±7,693 16,80,81
kment	2,00,921 71,06
ankment 7,865	3,929 1,72,059
i Embankment	147 11,619
ment	16,494 1,718
Embankment 244 18,353 10,35.738	845 82,124
orks in Pyuntaga Plaja 5,185 13,10,269	800 86,461
e Scheme 19,10,419	2,104 1,35,889
Delanun and Para. 247 56,401 1,86,911	
1.79.514	
11.831	2,25,240 5,60,934
LIAVIGATION 1	
11.31.051 8 20 g 4 27 2	3,72,933 22,41,753
Carried over by the Government of Burms in the Public Works Dredger Division shown against at large has been extended for	69,236 53,07,484

⁽b) This head represents investment by the Government of Burms in the Public Works Dredger Division to which the system of accounts applicable to Government Commercial Undertakings has been extended from 1st April 1925; vide paragraph 1 of the from the under axings and Rs. 7,08,352 shown under "Working Expenses" represents loss on the undertakings during 1920-30.

EMBANKMENT and DRAINAGE WORKS for which Capital Accounts are kept for the year March 1930—contd.

OUBLING 1929-3C		ļ	Lxcluding	INTEREST.		Including	Istenest.	1
Less— Collection el arges in the Civil Department,	TOTAL REVEYUS,	Working Expenses during 1929-30 (for det alls see Accounts Nos. of and 96-A).	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rafe per cent, on Capital Onllay to end of year.	Interest on Capital (a)	Suplus of Revenue over Expenditure +1 or of Expenditure over Revenue (-)	Bate per cent on Capital O they to end of year.	Number of Item.
R 11,31,731	R 11,07,36,908 9,25,493	R 4,75,75,909 8,94,198	R +6,31,60,939 +81,295		R 3,79,62,118 2,02,823	$\begin{array}{r} & & \\ +2,51,95,826 \\ & -1,71528 \end{array}$		
	9,057	4,311	+5,315	+5:91	3,079	+2,234	+2:48	223
	70, 4 0b	20,611	+49,795	+5:48	30,936	+15.859	+207	224
	8,89,042	3,67,894	+5,21,143	+7-71	2,34,153	+2,86,993	+4.24	225
	8,68,129	7,14,032	-3, 45,903	-5.19 (2,37,883	-5,83 786	<u>-8.76</u>	226
"	22,62,727	20,01,079	+2,61.648	+1:31	7,08,874	-4,47.226		
	50,653	3 4,060	+ 16,593	+1.10	51,233	- 34,640	-2:30	227
	19,374	67,577	- 18,203	-844	19,330	- 67,533	-11.82	228
	85,978	79,262	+6,716	+ 63	13.247	-36,531	-3.45	229
	4,59,289	1,18,566	+ 3,40,723	+5:92	1,94,159	+1,46,554	+2.24	230
	2,84,013	2,54,820	+ 29 193	+.49	2,44,212	2,1 5,019	-3.64	281
		.,.			59,856	- 59,856	4·92	232
	8,99,307	5,54,285	+ 3,45,022	+2·15 +1·68	6,12,037	-2,67,015 $-7,14,241$	$\frac{-1.67}{-1.99}$	
''' -	31,62,031	25,55,364	+6.06,670	,				
,	3,41,922	61,130	+2,80,792	+22.51	45,132	+2,35,660	+18.89	233
	12,63,272	6,14,177	+6,49,095	+16:13	1,42,822	+ 5,06,273	+12.58	234
	76,683	35,120	+41,563	+1867	7,402	+34,161	+15.35	285
	5,20,996	48,181	+4,72,815	+915	(c) 1,77,675	+2,95,140	+3.71	286
,,,	4,993	4,894	+99	+.23	2,158	-2,059	-1:77	237
•••	9,965	11,180	-1,215	-1.07	5,450	— მ,ძმ ა	5.87	238
	1,10,681	7,63,352	-6.57.671	-17 28	1	6,5 7, 871	-17.23	239
	23,28,512	15,43,034	+7,85,478	+2.33	3,80,639	+4,04,839	+2.75	200
•••	2,71,985	1,67,260	+1,04,725	+1:42	2,89,279	1,84,554	-2·51	240
	1,75,988	22,974	+1,53,014	+1945.50	289	+1,52,725	+1941.83	241
•••	11,760	4,640	+7,126	+888	3,675	+3,451	+4.33	242
•••	18,212	75, 4 53	-57,241	—1 7 ∙5ნ	12,433	- 69,674	-21.38	243
	82,969	1,42,447	-59,478	-5.74	39,402	98,830	-9.21	244
	87,261	1,38,038	50,777	-3.87	64,386	1,15,163	-8.79	245
	1,37,993	3,19,154	-1,81,161	9:4 8	93,797	- 2,74,958	-14·3S	246
				111	7,935	—7,93 5	-4.24	247
•••		***			12,771	-12,771	—7 11	248
	7,86,174	8,69,966		68	5,23,967	- 6,07,759	- 4.91	
					9,04,606	-2,02,920	—·75	
	31,14,686	24,13,000	+7,01,656	+2.58				
	62,76,720	49,68.364	+13,09,356	+2.07	22,25,517	<u>9,17,161</u>	<u>—1·45</u>	ļ
11,31,731	11,70,13,628	5,25,14,3 3	+6,44,69,295	i	4,01,87,530	+2,42,81,665		l

(a) Fide footnote on page 193.

(c) In the calculation of this figure a sum of Rs. 17,94,319 credited to the capital account of the Twante Canal Project during 1917-18 and 1918-19, on account of the sale-proceeds of certain dredgers, has been taken in reduction of the capital outlay to end of 1916-17, as the credits relate to expenditure incurred during the latter period.

No. 33.--STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION ended the 31st

			CAPITAL	OUTLAY.		Revent
CLASS OF WORK.	PROVINCES AND CANALS	Item.	During 1929-30	To end of 1929-30.	Direct Receipts (for	Inigation
CLASS OF WORK.		Number of Item.	For details (see Account 34.	details see Accounts Nos5 and 35-A.).	Inigation Land Revenuceollected in the Civil Department.
			R	æ	æ	R
	Brought forward .		6,51,51,844	1,10,06,52,034	6,93,64,148	4,87,81,211
Irrigation Works	GOVERNMENT OF BIEAR AND ORISSA-					
UNPRODUCTIVE .	Son Project	249	138	2,59,16,990	26,69,004	
	Orissa Project	250	788	2,65,73,855	8,66,887	•••
	Dhaka Canal	251	•••	5,99,704	54,824	
	Tribeni Canal	252	1,432	79,10,395	2,69,601	
	Ghora Kotora Reservoir	258		469		•••
	TOTAL GOVERNMENT OF BIHAR AND		—782	6,09,92,413	38,60,316	
Unproductive.	Khapii-Aranda	254	9,486	3,48,657	26,715	1,66
	Marowda	255		3,76,035	10,173	89
	Pindraon	256	,,,	2.21,100	12,075	18
	Rumal	257	979	3,06,996	7,092	
	Ramtek Reservoir	258	7,802	27,81,386	83,499	4
	Khairbuuda	259	2,155	7,61,068	14,172	44
	Chandpur	260	4,274	6,65,194	12,147	8
	Asola Mendha	261	13,291	17,86,695	56,682	6,88
		262	21,486	3,75,623	1,431	
	Barera Kalan with Mohari Feeder	263		2,25,261	6,091	91
				5,32,726	7,676	•••
		264	1			
	Kattanjheri	. 265	5,348	1,97,562	2,284	•••
	Kattanjheri	. 265 266	5,348 2,875	1,97,562 11,24,363	26,995	4,78
	Kattanjheri	265 268 267	5,348 2,875 4,24,698	1,97,562 11,24,363 1,09,82,707	26,995 2,18,282	4,78 2,40
	Kattanjheri Ghorajheri Tandula Canal Naleshwar	. 265 266 267 268	5,348 2,875 4,24,698 4,004	1,97,562 11,24,363 1,09,82,707 6,95,082	26,995 2,18,282 9,457	4,78 2,40 1,63
	Kattanjheri Ghorajheri Tandula Canal Naleshwar	265 266 267 268 269	5,348 2,875 4,24,698	1,97,562 11,24,363 1,09,82,707 6,95,082 9,63,396	26,995 2,18,282 9,457 14,945	4,78 2,40 1,61 27
	Kattanjheri Ghorajheri Tandula Canal Naleshwar Chorkamara	. 265 266 267 268	5,348 2,875 4,24,698 4,004 18,197 3,820	1,97,562 11,24,363 1,09,82,707 6,95,082 9,63,896 6,67,770	26,995 2,18,282 9,457 14,945 7,497	
	Kattanjheri Ghorajheri Tandula Canal Naleshwar Chorkamara	265 266 267 268 269	5,348 2,875 4,24,698 4,004 18,197	1,97,562 11,24,363 1,09,82,707 6,95,082 9,63,396 6,67,770	26,995 2,18,282 9,457 14,945	4,78 2,40 1,61 27

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—contd.

DUBING 1929-	30.	W1 t-	Exoluding	INTEREST.		Including I	NTEREST.	
Less— Collection charges in the Otvil Department.	Total Revenue,	Working Expenses during 1929-:0 (for details see Accounts Nos, 30 and 36-A)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent, on Capital Outlay to end of yens.	Interest on Capital	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate percent, on Capital Outlay to end of year.	Namber of Rem.
R	H.	£	R		R	12	1	
11,31,781	11,70,13,628	5,25,44,383	+ 6,44,69,295		4 ,01,87,63∪	+2,42,81,665		
					: !			
•••	26,69,004	11,59,197	+15,09,807	+5· 8 2	8,60, 8 37	+6.48,970	+ 3.20	249
•••	8,66,887	7,31,069	+1,35,818	+.21	8,86,738	-7,50,920	-2.82	250
•••	54,824	29,119	+25,705	+4.59	20,214	+5,491	+.91	25
	2,69,601	2,65,552	+4,019	+.02	2,78,079	~2,74,030	-3.46	25
••		***	•••		29	-29	-6.18	25
,	38,60,318	21,84,937	+16,75,379	+2.75	20,45,897	3,70,518	61	
								1
	28,378	8,364	+20,014	+5.74	11,617	+8,397	+2.41	25
	11,065	3,716	- 7,349	+1.95	12,504	-5,155	-1.37	2
	12,260	5,501	+6,759	+3.02	8,373	-1,614	73	2
•••	7,092	5,821	-1,271	+.41	10,380	9,109	-2.96	2
•••	33,541	41,078	-7,587	- · 27	92,894	1,00,431	-8.62	21
•••	14,617	29,763	15,146	-1.99	25,838	-40,979	-5.38	2
	12,227	23,970	11,743	—1·7 6	22,420	—34,163	-5.14	20
***	63,571	42,178	+21,398	+1.50	61 ,4 41	40,048	-2.24	20
•••	1,431	6,880	-5,440	-1.45	12.690	-18,139	-4 83	20
•••	7,001	9,173	-2,172	-∵9 6	7,983	-10,155	-4.21	20
	7.676	9,801		40	18,965	-21,090	-3.96	20
	2,284	5, 4 91	-3,207	—1· 62	6,830		-5.08	20
	31,784	29, 6 56	+2,128	+·19	12,032	-39,904	-3.29	20
•••	2,20,685	2,07,760	+12,925	+·11	4,38,731	4,25,80 9	-3. 87	2
•••	11,071	19,272	8,201	-1.18	26,401	34,602	-4 98	21
•••	15,219	27,787	12,568	-1.30	41,739		-5.64	2
	7,870	28,969	-21,009	-3· 16	27,638	' .	-7:30	
•••	4,87,772	5,05,180	<u>17,408</u>		8,68,474	-8,85,883	b + 4	
11,31,731	12,08,73,944	5,47,29,270	+6,61,44,671	*11	4,22,33,527	+2,39,11,141		

No. 33.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, ended the 31st

			CAPITAL	OUTLAY.		REVENUE
		ģ	During 1929-30.	To end of 1929-30.	Direct	Innuation Land Revenue
CLISS OF WORK.	PROVINCES AND CANALS.	Number of 11cm.	For details see	account No. 34.	Accounts	collected in the Civil Department.
			R	R	R	R
	Brought forward •		6,54,51,062	1,16,16,44,447	7,32,24,464	4,67,81,211
		1	5,18,415	2,30,11,621	4,6 ,218	20,559
AIrrigation	GOVERNMENT OF CENTRAL PROVINCES - confd.					
Works - contd. NeBoductive	Borina Nala	. 271		6,51,522	2,153	•••
	Wainganga Canal	272	1,02,528	51,92,848	1,11,013	
	Mahanadi Canal	. 278	1,22,602	1,54,34,599	2,28,458	15,912
	Pariat	27	8,287	18,81,648	7,868	1 886
	Jagwa	. 27	5 287	3,83,629	1,740	•••
	Kuserla	. 27	6 2,592	3,68,247	1,263	•••
	Kumhari · · ·	. 27	7 4,537	6,35,838	13,603	392
	Kumhari	1 11 1				
	Boti	•••				
	Boti	. 28	-6,81	10,11,971	877	
	Boharibund	. 2	81 16,65	7 12,76,317	3,724	•••
	Mala	. 2	82 3,89	6,87,06	4,753	
	Surki Poondi	.\ 2	283 -16	1,59,72	451	
	Simiar Nala		284(1,82,26	4 98	
	Kharung		285 5,76,2	83 49,82,36	8 5,558	1,200
	Managarh		286	47		
	Mauiari	•	287 9,78,0	46,31,18		
	Katni River		2883,6	30 1,44,2		
	Suspense	•	289 -47,0	1,39,0	15	•••
	TOTAL GOVERNMENT OF CEN	TRAL	22,72,7	6,20,78,5	8,46,53	89,949
	Total Provincial Governments		6,77,23,	830 1,22,87,22	982 7,40,70,99	7 4,88,21,16
	Total Centeal Government		4,56,	518 8,58,20,9	19,07,12	2,68,08
	GRAND TOTAL		6 01 00	373 1,25,90,48	,966 7,59,78,12	20 4,90,84,2

TRMENT and DRAINAGE WORKS for which CAPITAL Accounts are kept for the year 1930—concld.

30		Working	Excluding	INTEREST.		INOLUDING	INTEREST.	
	Total Revenue,	Expenses during 103 1-30 for details see Accounts Nos. 30 and OC-A.)	Sarplas of Levenue over Expenditure (+ + or of Expenditure over Bevenue (-)	Rate per cent on Capital Outlay to end of year	Interest on Capital	Surplus of Revenue over Expendi ure (+) or of Expendi ure over Bevenue (-	Rate per ecut on Capital Outlay to end of year.	Number of Item.
	R	R	R	£	R	R	R	
	17,08,73,944	5,47,29,270	+0,61,44,674		4,22,83,527	+2,39,11,147		
	4,87,772	5,05,180	-17,408		8,68,474	-8,85,882		
	2,153	5,244	-3,091	- 47	29,421	32,512	-4.99	27
	1 11,013	1,42,940	31,927	61	2,02,941	- 2,34,838		27
	2 39,370	4,49,219	2,09,849	-1.36	6,87,857	- 8,97,706	-5·81	27
1	9,254	14,385	5,131	28	94,075	99,203	-5.42	27
	1,740	4,850	-3,110	 ∙ 81	20,133	23,2 4 3	6·0 <u>4</u>	27
	1,263	4,263	3, (∙ 0	· 81 '	19,265	- 2 2,265	-6.03	27
	13,995	5,388	+ 8,607	+1.35	39,262	24,655	-3· 88	22
	2,285	2,795	-510	09	30,332	30,842	- 5. 33	24
	976	6,914	5,968	-1.25	24,959	-30,927	-6.50	27
!	877	10,152	9,275	92	53,307	<u>62,582</u>	- 6.18	28
1	3,724	19,915	-16,191	-1.27	66,509	-82,700	6 ·4 8	28
	4,758	4,385	+36 S	+.02	35,969	35,601	-5.18	2
	451	•••	+451	+.28	8,890	7,9 3 9	-4 · 97	2
	98	15	+83	+.01	9,571	-9,488	-5.50	2
	6,758	16.429	—9,67 L	19	2,46,447	-2,56,118	 5· 14	28
			4		25	25	5· 8 0	21
		[j	!	2,17,594	-2,17,594	-4 ·70	28
		•••	··•	•••	23,425	-23,425	5. 27	28
		•••	•••		8,582	-8,532	-6.13	28
- 	8,81,482	11,92,104	-3,05,622	49	26,80,489	-29,86,110	— <u>1</u> ·81	
-	12,17,60,426	5,59,21,374	+6,58,39,052	+5:37	4,49,14,015	+2,09,25,037	+1.71	
-	21,70,203	11,76,032	+9,94,141	+2.81	12,31,726	2,37,585	 ∙67	
-	12,99,30,629	5,70,97,436	+6,68,:3,193	+5.80	4,61,45,741	+2,06,87,452	+1.64	

Wonks	
DRAINAGE	
AND	
EMBANKMENT AND URAINAGE	
NAVIGATION,	
N Of IRRIGATION, NAVIGATION,	06 000 L 3
CONSTRUCTION O	Ac and to be and at many
Expenditure on the (273
l Capital	
NT of	
-DETAILED ACCOUN	
3	,

			Mask	PREDITURE DURING THE YEAR.	1111 3141				Eser	EXPLADITURE 10 RND	ND OF THE APPR.	1 B.	
5.H :10 W . W 0.E. H -5	PRUVINCI'S AND CANALS.	Works.	Let abifale- ment.	Teols and Plant	Suspense	l ciuci- lee.pte lee.pte and Recourtes on Capstal	Net Total.	Works.	L. stablæbe mene	Tooly and Plans	անուրու	Inductand Receipts and Receipts on Cupstall Lecount.	
CENTRAL,	Cent	#	22	~	*	=	æ	#	#	#	#	#	##
Irrigation Works .	BALUCHISTAN.												
Unproductive .	Shelo Canal	;		:	:		:	6,92,488	1,02,970	03,040	:	SFC	8,17,850
	Khushdil Khan Canal	81,010	18.678	• :	: :	: :	3,980	16,15,797	2,46,087	35,991	: :	7.18	18,07,127
			'				ł						nacture to
	TOTAL OUTLAY ON CONSTRUCTION. Deduct—Outlay financed from Ordinary Revenues.	84,999	18,578	:	:	:	1,03,577	27,84,259	1,86,110	68,662	;	1,751	83,87,280 88,97,£80
	NET OCTLAY NOT CHARGED TO REVENUE.						:						
Productive	Nobel-West Frontier Province. Lower Swat Canal	2,19.243	74,931	5,303			2,99,477	46,34,278	11.36.400	1.37 505		0 250	9000
	Kabul River Canal	;	;	•	:	:	•	10,99,128	1,46,109	16.837	:	:	12,62,134
	Total Productive .	2,19,943	74,931	5,303	:	:	2,99,477	57,33,406	12,82,469	1,54,342	:	9,538	71,60,779
Unjabacite .	Upper Swat Canal	39,212	13,402	949	:	₹01	53,459	1,62,85,676	36,03,516	7,23,403	20	85,077	2,05,27,588
	Paharpur Canal	:	:	:	:		:	7,83,790	1,09,325	12,329	:	:	9,05,444
-													
	Total Uniroductive.	39,212	13,402	076	:	707	53,459	1,70,69,466	37,12,841	7,35,732	0.4	85,077	2,14,33,032
	Total outlas on Construction . Declace—Undlay financed from Ordinary Revenues .	2,58,455	88,333	6,253	:	104	3,52,936	2,28,02,872	49,95,410	8,90,074	02	94,615	2,85,93,811
	NIT CUTLAY (NOT CHARGED TO REVENUE)						2,99,477		I				2,29,33,428

	17,02,300	3 11,39,475	4,58,118	33,89,803	33,89,893	:	3,53,20,981	1,23,87,556	2,29,33, 128
	066	396	:	1,386		 	ļ		:
	;	:	:	i					
	17,925	15,034	3,319	35,678		:			
	3,08,800	2,44,778	70,046	6,33,524			4		
	14,67,165	8,80,059	3,74,553	27,22,077					
	:	:	:	;	:	:	4,56,513	1,57,036	2.90,477
	:	:	:	•					!
	:	:	:	:					
	:	:	:	:					
	:	:	:	:					1
	:	:	:	i		:			! !
BAJPUTANA.	. Tanks in Ajmer Sub-Collectorate	(Tanks in Beaver "	Tanks in Todgarh "	TOTAL OUTLAY ON CONSTRUCTION	Deduct-Outlay Inanced from Ordinary Revenues.	NET OUTLAY (NOT CHARGED TO REVENUE)	TOTAL OUTLAY ON COMBTRUCTION—CENTRAL GOTERNERS.	Deduct-Outlay financed from Ordinary Revenues	NET OUTLAY (MOT CHARGED TO REVENUE)
4 —Irigation Works,	Unproductive .								

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			Exp	CREADITURE DU	RADITURE DULING THE YEAR.	-		-	EXP	EXPREDITERS TO RED	ND OF THE TRANS.	EAB.	
CLAIS OF WORKS.	PROVINCES ANI) UANALS.	Works.	Establish- ment.	Tools and Plant.	Уиврепве.	Deinel- Be entis and Recorries Copiad Account.	Net Total.	Works,	Establish- ment,	Took and Pant.	Kuspensı.	Dalvate Records Revores 8 Lin Capract Accords Accords	Net Total.
Provincial.	Frovincial Governments.— Governments.— Governments.—	#	# #	x	, #	æ	G#	es	# 	*	 # 	, ; =	
Productive	Canvery Delta System Srivaikuntum Anient System Gedarari Delta System Mehmathur Aniout System Mehmathur Aniout System Thadapalli Channel System Kalingaroyan Channel System Viddhachann Anient System Pelandorai Anient System Pelandorai Anient System Marudur Anient System Marudur Anient System Arkenkota Channel System Firalkoyalur Anient System Chennar River Canals System Chenyar Anient System Channar River System Cheyyar Anient System Cheyyar Anient System Cheyyar Anient System Channel System Channel System Foiney Anient System Foiney Anient System Foiney Anient System Foiney Anient System Comput Minor Rivers System Lower Coleron Anieut System Lower Coleron Anieut System Lower Coleron Anieut System Lower Coleron Anieut System Toludur Reservoir System Toludur Reservoir System Toludur Reservoir System Fohreram Island Project Kattalai Scheme	2,14,383 2,25,8781,529 4,530 1,169 11,397 477 3,181 1,40,777 39,625 40,527 3,000 98,035 1,14,34,676 59,997	51,306 55,000 1,069 1,069 1,371 1,371 1,371 1,486 1,486 1,56,799 2,56,799	5,506 3,070 10 30	-30,55,090	 	2,70,530 2,86,764 5,626 1,477 15,182 15,183 4,677 1,74,844 4,677 1,74,844 1,74,844 1,74,844 1,74,844 1,74,844 1,74,844	55,68,761 13,23,683 1,14,60,14.7 1,86,581 1,86,581 1,45,789 6,14,255 4,16,730 1,14,500 1,14,5	11.53,250 3,33,353 99,40,335 13,990 13,990 12,526 1,17,426 1,17,426 1,12,284 10,3,079 1,03,079 1,03,079 1,03,079 1,03,079 1,03,076 1,03,07	1,28,769 10,792 8,146,622 1,44,621 1,44,521 1,44,521 1,44,521 1,16,656 1,16,65	-1	6,761 2,617 2,617 114 2,836 672 672 673 1,163 4,009 4,21,616 4,21,616 4,21,616 3,630	65,45,015 10,67,459 11,63,53,737 1,161,383 1,161,383 1,161,383 1,161,383 1,40,769 1,
	TOTAL PRODUCTIVE .	122,86,356	9,77,923	33,659	-30,55,090	1,53,131	1,00,89,717	8,92.62,675	1,65,33,695	40,42,001	6,71,289	4,98,395	11,00,11,265
Unproductive	Kurncol-Cuddapah Caral Barur Tank Wallur Anicut Madras Water supply and Irrigation System Rushikulya System Muniyeru System Dondapad Tank	 2,414 47,216	626 12,413	198	111111	i.::::	3,048	2,31,74,010 8,35,765 60,663 13,85,791 39,43,135 4,64,796 1,05,848	3,80,864 76,701 13,679 2,23,029 8,52,525 1,04,516	3,085 6,931 25 6,928 1,29,377 3,728	111111	2,44,283 22 1,302 65,853 1,732	2,83 18,676 4,19,975 74,366 16,20,446 48,59,184 5,71,308 1,24,786

		B.—Navigation, Em. hankment and Drainage Works.	Unproductive					
Janganahawarapuran Tank Anamasamudran-Beraperu Tank Hajipuran Tank Pomalur Tank Markapur Tank Markapuran Tank Negwalli Kiver Syelem Venkatapuran Tank Kohaur Tank Kohaur Tank Kohaur Tank Magavaran Anicut and Supply Channel Magavaram Anicut and Supply Channel Magavaram Anicut and Supply Channel Magual Reservoir Syelem Kaniya.npalyam Anicut Kaniya.npalyam Anicut	TOTAL UNPRODUCTIVE.	Toral A.—Irrigation	Ganjam Gopalpur Canal	Veluranniyam Canal	Backinghan Canal	Toral BNavigation, etc.	Total nutlet or Corrence of Lichard Evernues Do.—Outlay franced from Pamine Lisurence Grant.	NET DLT A. NOT CHARGED TO REVENUE
144 86,670	1,36,453	1.34,22,809, 10,13,456	:	:	1,201	1,201	1,34,34,010	
38 38 38 48 5 48 5 5 48 5 5	36,639	10,13,455	:	:	317	811	10,13,766	
	406	34,155	:	;	4	4	34,159	
	:	30,51,090	:	:	:	:	-80,55,090	,
0F\$\frac{47}{6}	8,987	1,57,118	:	:	:	:	1,57,118	
 	1,68,494	1,02,58,211	:	:	1,516	1,516	1,02,69,727 11,05,981 	958'49'16
91,202 52,664 58,421 2,38,684 1,01,374 1,01,374 1,01,374 1,01,374 1,01,374 1,01,395 1,01,461 2,24,998 5,22,998 5,22,998 5,22,998 6,23,761 86,756 87,766 87,768 87,7	3,56,57,371	12,49,20,046	1,02,675	1,07,885	190,70,80	70,17,627	13, 19,37,673	
18,749 18,768 18,306 48,306 9,70,103 64,539 43,103 41,156 29,156 18,538 27,381 27,035 18,538 18,738 16,703	29,58,908	1,02,58,21112,49,20,046 1,94,02,603	37,799	24,814	16,10,638	16,73,251	1,02,69,727 13,19,37,673 2,11,65,854 11,65,981 	-
64 93,282 4,236 25,710 7,087 1,046 60,075 1,72,474 2,34,213 2,34,213 2,34,213 1,818	7.63,343	48,05,350	2,733	:	1,80,993	1,83,726	940'68'01	,
	:	6,71,289		:	:		6,71,289	
280 4,808 843 843 843 843 843 843 843 87,894 8,540 8,540	3,51,968	8,50,563	101	•	. f.365	24,47	8,74,8,53	
2,78,784 1,92,975 1,92,975 1,92,975 1,92,975 1,92,995 1,93,905 1,93,905 1,9	3,10,27,40	8,60,863" '14,00,118,025	1,43,100	1,82,619	85,74,333	88,50,132	16.78,89,1457 2,49,86,224 11,677	13,28,41,257

C, and CC,—Irrigation, etc. 2 F2

				Kaprunitu	Kipanditur borisc the	E TEAR.			1	1	Lapp nulture	TO BYD OF THE YELL	RYEA RE		
CLASE OF WORKS,	PROVINCESZAND CANALS.	Works.	Refallish- ment	Tools and Plant.	Buspense.	Interest charged to Capital.	Deduct— Recepts Corpets Capital Account.	Net Total.	Warks	Establish-	Tools and Plant	живрелье.	Interest charged to Capital.	Detect- Records and Recorries on Capitit	Net Tolal.
		#	==	æ	· #	*	Ħ	#	æ	æ	# #	44	#	#	#
	Brought forward .	,						91,54,348				:			13,28,41,257
-Irrigation Works	A Irrigation Works GOVERNMENT OF BOMBAY-								•					_	
Productive	Alibhar Kacheri Canal	į		:	i	;	:	:	79,123	839°E	486	:	;	:	1,03,430
	Sarfrazwah	:	:	:	:	•	:	;	1,03,429	15,100	90	:	:	:	1,18,559
	Ghar Canal	:		:				:	5,26,909	1,12,454	4,207	:	:	:	6,43,570
	Great Marak Canul	:	i	;	:		:	:	3,46,335	91,514	3,618	:	•	80	4,41,367
	Gadiken Tank	:		:	:	፧	:	;	13,100	3,123	140	:	:	:	16,863
	Mayinkon Tank	:	;	:	:	i		:	23,743	6,230	350	:	- :	138	\$0,185
	Sukkur Canal	:		:	:	:	:	:	13,86,561	2,20,331	14,429	:	:	160	14,21,461
	Unharwah	3,357	833	8	:	:	:	4,199	6,47,536	1,97,965	2,509	:	:	:	7,88,010
	Begari Canal	-1,115	9		:	:	•	-1,109	20,76,399	3,65,099	5,405	:	:	19	24,56,884
	Desert Canal	:	:	:		i	:	:	21,59,725	4,89,016	25,601	:	:	37	26,74,305
	Fulchi Canal	3,10,806	1,05,203	4,232	:	:	:	4,20,331	27,49,898	7,66,901	24,395	:	:	109	35,40,6.10
	Suffah Cenal	:	;	;	:	:	:	:	146,599	33,169	9.118	:	. :	:	1,81,888
	Naulakhi Canal	:	;	i	:		:	;	1,01,979	28,821	840	:	:	;	1,31,640
	Pinya:i (anal	•	:	:	:	;	:	,	9,70,173	2,30,514	11,357	:	:	: ·	12,12,044
	Indus Cansi Right Bank .	:	:	:	;	:	:	:	75,227	13,612	383	:	:	:	89,122
	indus Canal Left Bank	:	:	:	:	:	:	•	2,16,875	44,666	853	;	:	:	2,61,894
	Sind Canal and Branches .	i	:	:	:	:	:	:	7,48,997	74 008	1,061	;	:	:	8,24,066
	Rajib, Chitti and Garang Canals	:	:	:	;	:	:	:	2,62,175	30,004	27	:	:	:	2,82,208
	Canals in Rohri	:	:	ì	:	:	:	:	1,50,630	18,823	240	;	:	:	1,69,693
	Waston Now and Priichard						_						_		

Phitta Canal	:	:	:	:	:	:	:	1225	į	}	;	:	:	
Gharo Mahamado .	:	:	:	:	:	:	:	79,028	26.735	277	-	:	:	1,06,040
Kari Shumali	:	:	:	:	:	:	i	10,823	4,302	99	:	:	:	16,191
Nasirwah	:	:	:	:	:	:	:	34,842	10,840	43	:	:	:	45,640
Indus Canals—(other Canals in Fulch District).	:	:	:	:	:	:	:	88,777	24,003	803	:	:	:	1,12,485
Dambhio Canal . •	:	:	:	:	:	:	:	40,671	9,313	530	:	:	:	£19,03
Marviwah	; 	:	;	:	:	:	:	7,837	1,632	38	:	:	:	209'6
Baghai Canal .	:	···	:		:	:	:	6,16,865	1,24,450	4,240	:	:	005.	7,45,055
ւթվա Сапа!	:	:	- :	:	:	:	:	23,321	7,764	161	÷	:	:	28,240
Shahada Channel	:	:	:	:	:	:	:	009'09	38,518	1,531	:	:	:	1,00,739
Llo, d Barrage and Canal, Con-	2,22,10,594	748'69'68 1	75,636	75,63623,29,326 40,70,831	-40,70,831	1,16,335	2.78,60,744 (9,86,75,342) 2,76,41,648	541,27,48,0	2,06,41,648	21,80,885	13,15,895	13,15,805 1,58,77,821	4,00,00,4	13,83,11,087
Garkino Canal	:	:	•	:	:	:	:	1,07,005	28,300	999	:	:	•	1,30,070
	2,25,23,612	40.55,476	79,877	-23,19,326	40,70,831	1,16,335	9,92,44,165 11,11,37,0912,40,51,520	11,41,37,001	2,40,51,520	23,00,925	13,15 895	1,58,77,321	4,01,443	15,72,81,913
Knsurdi Tank	:	,	:		i	:	:	31.439	8,500	OS#	:	;	:	£18,01
Chikhli Canal ,	:	:	_	;	:	:	:	39,983	13,610	012	:	:	:	53,803
Hallmati and Kharicut Canal	:	:	:	:	:	:	i	10,07,178	2,24,687	13,259	:	:	1,469	12,13,618
Dambel Tank	:	:	:	:	:	:	:	40,202	10,769	873	•	:	6.9	60,817
Medleri Tank	:		:	:	:	:		61,841	15,324	1,155	•	:	æ	Tec'81
Harfuln Tank	:	:	:	:	;	:	:	113,4:17	11,936	2,570	:	:	1	Sf6'2f
Mhaswa Tank	:	:	:	:	;	:	:	1,01,259	60%'95	1,129	:	:	*	1,28,781
Madag Tank.	: 	:	;	:	:	:		1,26,596	31,841	2,825	:	:	11	1,61,218
Asnndi Tunk	:	:	:	:	:	:	:	18,405	10,881	1,055	•	:	:	60,741
						·	, 							
	:	:		:	i	:	:	14,09,833	8,5::,947	23,963		•	1,561	18,76,182
('arried over .	2,26,23,64.2	40,55,476	79,877	-93,99,396	40,70,831	1,16,335	9,82,84,165 11,41,37,611,2,40,51,520	11,41,37,6814	2,40,51,520	23,00,925	13,15,595	1,58,77,721	ō##10'F	4,01,449 15,72,81,913
							91,64,348							13,28,41,257

### ### ##############################	Tools and Print. ### 74,877	Виврепяе. 61. 61. 62. 22. 22. 22. 23. 29. 44	Interest Barrel to Capual. R R A(1,70,831	Delinite Recorded and Capital Account. H. H. B. S. J. D. J. D. J. D. J. D. J. D. J. D. J. D. J. D. J.	Net Total. 1.04.346 9.82,84,105		Establish. 1	'		Interest charged to Capital,	Deilnet-	
Brought forward	## 77.8.777	326		- ,	<u> </u>			Tools and Plant	ычрены		und Recoveres on Capital	Net Totat.
Brought forward \$\left\{ \frac{2,25,28,642}{2.25,28,642} \frac{40,5}{2.25,28,642} 40,5		326					· =	#	 -	- '	2	ĊŦ
GOVEBANERY OF BOSTBAY— Bradalwadi Tank Bhadalwadi Tank Bhatodi Tank Koregaon Tank Krishna Canal Opper Man Biver Works Maini Tank Ashti Tank Rewari Canal Shirsuphal Tank Lover Panjhra River Works Lover Panjhra River Works Tank Tank Rewari Canal Shirsuphal Tank Tank Lover Panjhra River Works I. Over Panjhra River Works Tank Tank Tank Tank Tank Tank Tank Tank Tank Tank Tank Tank Tank Tank Tank Tank		: : :	· · · · · ·	1			2, 10.51,520 ,	23,00,925	13,15,847	1,58,77,821	377	13,98, 11,257
Ekruk Tank Muchkradi Tank Bhadalwadi Tank Koregnon Tank Krishna Canal Upper Man River Works Maini Tank Ashti Tank Ashti Tank Rewari Canal Shirauphal Tank Lower Panjhra River Works Lower Panjhra River Works Mutha Canals including Maloba 1,631		; ; ;	· · · · ·	1				1	:	:	7907	78', 0', 187
Muchkundi Tank Bhadalwadi Tank Bhatodi Tank Koregnon Tank Krishna Canal Upper Man River Works Maini Tank Ashti Tank Ashti Tank Conal Shirsuphal Tank Lower Panjhra River Works Mutha Canals including Maloba 1,631 Tank	· 	: :	. : :	: : :		10,07,089	2,12,500	9,713	:	:	1,194	19,28,117
1,631	: : : : :	:	: :	: :	:	1,11,830	26,300	2,204	:		ing	1.40.217
1,631	: : : :		:	:	;	1,57,001	53,493	2,621	:	:		2.13.115
1,631	: : :	:	-	_	:	2,73,838	70,183	9,354	:	;	069	3,52,685
	: :	:	:	:	:	30,044	7.663	218	:	, ;	:	37.9%
	:	:		:	:	7,39,340	1.56,123	2,738			86.	8.98.163
	_	:	:	:	:	3,14,286	95,008	6,782	:	:	176	4,15,835
		:	:	:	:	3,49,760	1,17,527	3,792	:	:	240	4 70,539
	:	•	:	:	:	6,13,578	1,46,014	8,293	:		5,392	7,62,493
	:	:	:	:	:	47,057	9,693	ନ	:	:	:	56,771
	:	:	:	:	:	1,71,148	38,190	2,861	:	:	:	2,12,199
	:	 :	:	;	:	3,67,308	74,888	3,228	i	;	37	4.45.382
1,631	:	:	•	:	:	6,02,586	1,26,889	8,562	:	: :	2,365	7,35,672
1,631	:	 :			:	1,62,423	42,832	9,823	:		7.2	2,08,007
		 :	:	:	3,016	51,05.587	10,48,346	1,18,905	-1,136		12,328	62.59,374
Gokak Canal, 1st Section and 344 149 Storace Works.	10	:	:	:	503	11,55,413	2,05,511	22,948	` :		074	13,83,132
Bastern Nara Works . 1,10,926 30,349	3,527	:	:	:	1,44,602	67,53,448	16,93,682	87,323	:	:	9.21	85,33,277
Mhagwad Tank	:	:	:	:	:	15,98,308	3,45,781	62,937	:	:	1,473	20,05,558
Jamrao Canal 98,045 26,726	2,967		:	:	1,27,788	79,13,897	17,15,841	1,96,994	4,806	:	186	98,30,357
Jamda Canal	:	_== :	:	:	:	7,94,306	1,93,428	18,435	:	:	18	10,01,146

Budhilal Tank	667	293	80	:	:	010'1	-210	4,03,754	91,431	5,139	:	:	7,078	1,93,241
Wire Loft Bank Canal and	8,83,683	2,72,102	9,302	:	:	48	6,14,739	918,49,315	28.93,682	2,87,578	:	:	977'8	1,23,29,127
	:	:	:	:	:	:	:	2,38,366	52,720	5,377	:	:	:	2,96,463
Dad Cinal	Pq	-18	-1	:	;	;	-78	22,08,616	3,85,691	19,838		:	FC	26,14,111
Nasaat Canal	:	:	:	:	:	:	:	15,61,286	2,57,971	7,080	;	:	158	18,26,179
Kadwa Uiver Works	:	:	:	:	i	:	:	7,61,718	1,89,176	29,605	;	:	071	9,73,350
Wangroli Tank	:	:	:	:	:	:	•	2,13,031	28,361	1,863	:	:	7.45	2,42,512
Tranza Nagrama Tank	:	:	i	:	:	:	:	2,22,942	14,168	756	:	:	es.	2,38,032
Savli Tank	:	:	:	:	:	:	:	2,02,18,1	30,269	1,974	•	:	21.2	2.34,170
Chankapar Tank	:	:	:	:	:	:	:	15,89,583	3,39,020	61,359		:	687'6	19,87,839
Sahiat Tank	:	:	:	:	:	:	:	1,34,805	22,199	1,148	•	:		1,58,452
Suki Riven	:	:	•	:	:	;	:	12,212	2,749	178	•	:		17,130
Godavati Canal	7,536	6,188	202	:	:	88	13,909	82,37,64x)	13,59,352	2,20,225	:		2016	98,24,131
Fatelao Tank	:	:	:	:	:	•		88,892	17,325	1,200	:	:	_	1,07,356
Scharwah	:		:	:	:	:	:	23,823	3,831	375	•	:	:3.199	25,830
Kahri Canal	:	;	:	:	:	:	:	75,665	21,813	1,036		- :		115.86
Dharma Canal	:	:		:	;	:	:	77,768	16,588	1,153	:			95,509
Mahiwah Canal	20,211	970'9	53	:	:	:	26.323	11,74,094	2,54,659	9,819	•		•	14,85,459
Gokak Canal, Survey	:	:	:	:	:	:	:	65,629	98,386	1136			:	95,859
Nira Bigāt Bank Canal	7,07,134	4,20,90:	11,99%	:	•	25,651	11,14,171	2,93,71,846	72,65,062	8.81,758	58,964		1,90,7 In	3,74,89,874
Pravara River Works	:	:	•	:	:	450	120	1,14,10,663	28,22,216	3,41,767	e1	:	80,530	1,11,94,118
Gokak Canal, 2nd Section	:	:	:	:	:	:	;	92,036	70,024	11,246	•	:	•	1.76,306
Naulakhi (Abandoned Project) .	:	:,	:	:	:		::	4,875	336			::	•,	11T'.
Total Unproductive .	12,80,008	7,63,169	27,614	:	:	91,546	20,39,235	9,76,67,540 2,30,19,399	9,30,19,399	25,96,723	05.136	:	3,31,917	19:30.07,815
TOTAL OUTLAY ON CONSTRUC- TION.	2,33,03,650	48,18,635	1,07,491	-23,29,326	10,70,831	1,47,581	3,113,23,110	3,13,23,110 21,14,05,191 4,70,63,010	4,70,63,919	48,97,618	13,78,331	13,78,331 1,58,77,321	7,32,685	7,33,685 28,02,89,728
Deduct Amount financed from Famino Insurance Grant.									<u></u>					000'F8'1K
Do. Amount financed from Ordinary Revenues.							007 40 60 6						:	9,68,12,616
NET OUTLAY NOT CHARGED TO REVENUE.	,						6,08,23 900	-						25.03,93,082
Carried over		~			-		3,94,77,740	-				-	-	38,32,71,330

25,50,805 68,60,463 18,16,141 81,:9,319 53,78,664 60,46,736 3,41,050 3,20,75,462 1. 8,32,34,339 8:;,04,728 13,90,718 3,15,84,744 4,57,C6,973 3,26,79,554 29,23,778 44,24,783 1,27,31,511 2,89,51,197 No. 34 DETAILED ACCOUNT of Capital Expendence on the Construction of Inrigation, Navication, Embanement and Drainage Works during Vet total. 3,460 3,460 21,02,7 20 11,291 1,35,698 1,013 7,45,728 1,55,398 2,51,782 8,14,400 19,66,322 21,46,771 Pulm tRec gils
an a
Rectories
vn
Capital £, 1,78,410 1,76,410 1,76,410 1,73,410 Interest charged to : : : ::::::: : : × Britalidie () 6th of ren -9,740-0,710 -9,7401,227 1,228 -8,512 1,227 : : # 1,61,780 1,42,304 11,95,940 3,17,720 1,44,157 6,842 70,314 13,207 1,74,768 21,052 9,18,838 10,93,606 30,04,712 18,90,054 19,11,106 ÌĘ 2 4,74,009 1,19,603 5,83,411 8,00,853 1,19,008 10,18,316 2,29,666 4,03,321 62,013 60,33,234 603,679 25 37,365 2,78,381 32,17,488 19,33,693 34 95,869 Edablish-¥ 3,56,47,900 2,84,42,297 2,96,69,279 18,26,103 56,08,171 15,32,811 49,76,597 53,94,438 63,87,511 7,16,366 32,82,734 2,00,319 34,83,133 89,78,621 12,23,1182 64,95,488 Works. Ø 3,04,77,746 2,87,070 2,87,070 -53,055 -10.066 18 80,910 1,55,591 017 20,36,501 20,30,501 22,14,582 1,78,081 Total. 1,78,491 19,72,980 and to end of 1929-30-contd. Nei 3,045 3,015 45,468 3,015 53,055 10,056 Deduct— Recepts and Recoveres on Capital 16,383 1,08,579 1,24,962 1,28,007 4 Interest changed to capital, DUFING THE ARAR 1,76,110 1,76,410 1,76,410 1,76,410 ; ⋍ :::. : : 1,13,053 1,13,058 1,13,053 1,13,053 Suspense. # : : : 11::::: : : 28,975 28,976 26,406 2,549 100 8,494 8,494 37,569 8,594 Tools 딾 ፥ : : 1,78,716 2,41,084 80,714 2,41,084 13,399 80,714 94,106 3,35,190 Establish-ment. ¥ : :: 13,89,370 90,651 14,80,024 ... 1,**97**,862 14,80,024 2,481 1,97,862 2,00,343 16,80,367 Worls. # : :: Add — Repayment of Capital expenditure charged to Ordinary Revenues. Doduot-Outlay financed from Ordinary . . Brought forward Total Unproductive TOTAL B-NAVIGATION Total Productive TOTAL OUTLAY ON CONSTRUCTION GOVERNMENT OF BENGAL-PROVINCES AND CANALS, Hijili Tidal (anal.
Calcutta and Bastern Canals
Sunderbans Stanner Route
Madaripur Bheel Route
1)redgar "Ronaldshay"
Purchaso of Dredgers
|Dredging Bidyadhari NET OUTLAY NOT CHARGED TO RAYBNUR. Damodar Canal Scheme Total A.-Irrigation Grand Trunk Canal Midnapore Canal Works. Froductive OLLES OF WORKS. Unproductive E.-Naviga-tion, etc., Works, Productive . Unproductive

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3,01,(44,45,0 56,60,738 1,15,10,38 26,12,005 26,12,005 7, 7,88 8,9,60,60,60,213	30,51.4 to	28.28.28.28.29.29.29.29.29.29.29.29.29.29.29.29.29.	300111005	100 X	* 1 61195 56719 5 *	Get hu	7 - 04.	14 14. 14. 14. 14. 14.	The second second second
5,11,591 40,019 58,04 28,203 9,975 7,01 7,01 7,01	35,57,76 · 16,65,110 g	115.13 185.68 24.768 88.54 107 1.10 1.10 7.35 1.10 7.35 1.10 7.35	1,7%6??	17 83,762					
79,809 6,01,895 62,704 7,48,137	35,77,76		,	35,77,76%		:			:
8,68,619 56,887 58,320 41,862 28,308	21.11,767	157.44 100.12 11.8 11.8 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	Xi, Xii,	13, 38,030		-	•		
19,18,682 65,374 65,275 17,810 17,810 17,272 11,17,11	52.92,948 21,11,767	2,500 1,500	5,55,2(3	16,74,751		:			
8,52,009 20,21,530 20,21,530 2,30,215 3,26,2215 1,65,081 1,67,054	;1:, 9,180	14.8 5.94 1.0 5.055	105,18,-3	 		:		-	
23,412 5,1%,7%,151 16,081 91,2%,986 16,081 91,2%,97 15,190 15,82,628 11,937 15,01,51 9,819 7,41,026	1,36,16,408 to,40,1,944 (11, 2),180	45, 46, 010 45, 75, 015 40, 02, 184 18, 18, 19, 195 18, 19, 195 18, 19, 197 18, 19, 197 19, 19, 19, 19, 19, 19, 19, 19, 19, 19,	HOE'16'09 O'CO TO'CO TO CONTO	15.50.7. 9T	-	•	-		
21,412 -18,0181 16,081 15,180 11,937 9,819 69,48,49;	1,36.06,08	7.192 4.3210 4.210 1.130		505,79,44.I	186768	Tal den		3,77,12,018	
787 096 091 091 091			Ifoti.	1,51,188		;			
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12.947 -12.947 -12.047 -2.076 3.078	28,651	1,039 12,471 364 364 1,361 1,180	- 13,922	922524		.1			
20 E8 1 10 100 100 100 100 100 100 100 100 1	1.60.65	32-8 5 · · · · · · · · · · · · · · · · · ·	77	1,64,978	_	<u>-</u>	<u>-</u>		
57 57.8 50.00 50.77,6 53.303 15,48,772	20,00,102	1,5 7 1,9,0 1,8,1 1,0,1	1,87,261 1,17,074	21,77,176	· ·	: '			
132) 57 13,488 6,578 10,882 6,645 7,738 5,773 6,280 8,388 55,58,303 15,48,372	1,16,24,816,20,00,1021,60,650	812.8 811.8 811.8 10.0.2 11.0.8 11.0.0.2 11.0.0.2 11.0.0.2 11.0.0.2 11.0.0.2 11.0.0.2 11.0.0.2 11.0.0.2	1,87,261	8:0,10,10,10,17,17,12,01,21,01,01		•			
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	ctive		71.1°	r'TION.	n Famina Ordinary	ભ્ડ ભ્રુપાયાં વિ	REVER	Ores	
	Total Productive	int District	Torai Uneroductivy	NSTRU	financed from Lumino nt. waved From Ordinary		o To	Carrind ores	
	Total	anning T	II.NE), (,0	nanced reed	Capital	I.A.R.GIT)	
Annal Canal Als		in in in in in in in in in in in in in i	Toru	LLAY	n for Frant. fina	its ed vanc	NOT C		
nges C ul Can id Can Lb. ual		nal handler and hand handler and hand handler and hand di Sel di sel di Sel di sel di		Tolli, wilet or Construction.	Irot—Outlay finance Inservance Grant. 2. Outlay financed ii. nemes.	to Key	TLAY		
Lower Ganges Canal Bastern Junna Canal Agra Canal Robilkland Canal Dun Canal Bijnor Canal Garni Canal		Betwa C mal Ken Canai Dh.san Canai Charan Canai Pahra and Canai Pahra and Gandi chansa Canai Raphawan Tank Tanks in Banda District Sea 11 shad Tanks in Haursi District Sea 11 shad Tanks in Harring District Swar Lekes Swider Canai Kithan Resavoir Barwa Lake and Canai Lekashara Tank Kinnaipura Tank Lakara Canai Aurithar Tank Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka Lakara Laka		. To	Ded not -Outlan Insurance Gra Do, Outlan fit	Ath-liepnyments of churced to Reymme	NET OUTLAY NOT CHARGED TO REVENUE		
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		<u>y</u>							
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No. 34.-DELALLE ACCOLING of Capital Expendence on the Construction of Treignation, Navigation, Linear and Drainage Works during

3 89,004

1,81,534

1,102,118

1,64,64

1,108,104

21,10,090

2,10,428

2,0,6,59

2,19,0,193

2,85,53,69

1,10,193

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2,17,0,18

1,155,1,10 21,071 2,00,28,421 2,8.480 1,80,71,240 224 12,77,50 7,48,53 2,51,27 (45) 12,84,889 2 15,806 19 84,115 # 1,5,01,158 50,12,4 9 9.1.2.507 8.7.1.29 1.28.628 1.89.437 2.01.854 8.81.158 8. I, (14, 70.0) 12,13,66,71 7,11,77,170 576 SF' I F Act Ival 0,500 14,.77 93 57, 190 £ 904 5007 Propert Brough, with Brown 11 5 Capit 1 Live wint. 7 갶 Investment in three in-ment Com-mercal Loder falangs. 11 LF. : : : : .; : ; ; : # LAIL VARIABLE TO LAD OF THE 82,157 1,28,2 9 0,0 5,09,54; 5,09,54; 4,04; 3,27,081 4,14,177 1,3,005 2,88,520 14,64,16; 1,15 12,292 Suspense. æ :::::::: 8.375 \$10.0 2 81,287 500 7,73,200 4,36,71 2 .70,707 46,50,617 10,75,97 7,37,280 2,59,983 8,278 21,13,601 1,62,24,190 28,12" 8.200 16,414 10,210 1 508 2 310 2 401 11,100 14,025 Tool. ≃ 3,97,681 2,09,59,254 68,43,463 7,021 2,09,59,254 68,43,463 7,002 20,000 35,74,96; 37,04,198 2,69, 63 48,75,114 5,82,828 33,090 71,031 65,564 7,02,513 Establish-mu 1,17 62 2,13, 42 1,40,345 22,181 88,11. 86,750 1,56 4 7 1,69,965 38,92,14,741 0, 07,12, 9. 4: 59,5221,55,49,589 3 20,624,1,42,61,60 346 9,68,942 --,253 1,81,21,37.3 1,81,816 27,53,067 5,46,753 8,4.,102 1,80,8.4 1,04,5;5 1,51,011 1,66.45 8,6:,405 6,53,175 Works. × R. 5,7,12,648 1,93,42,815 35,700 45,550 1,17,17,234 47, 244 86 5 6 Not Total. 76.25,561 -2,755 : 4.632 1,570 8,681 3,127 15,198 5,75,643 6,35,522 ReductRewrits
und
Recurred
on
Chandel and to end of 1929-30—contd. 9,810 10,059 635,622 2,755 # Investment
in Givent
in Civert
in Trees 1 دے ::: ::::::: YKA1 -30,119 (25, -784 -16,861 2,75,357 2,75,357 46,147 -7,494 -95,199 7,273 - 3,7.34 -0,53,505 -11,00, Expression a number with Биярепес. æ : : 136 1,40,800 6,681 6,698 2,544 777 1,924 3,109 1,17,987 1,17,987 1.271 2.323 Tools, and Plant 먺 10,5°9 8,941 67,851 30,21,849 32,82,669 7,125 7,037 22,786 10,084 67 67 4,561 10, £43 19, £19 isstaphele ment. 2 2,185 3,30,870 22,799 37,791 28,786 1,63,086 30,534 72,223 22,409 380 15,831 1,72,50,939 41,719 35,230 64,395 Wo-1 -# (Commercial FOTAL OUTLAY ON CONSTRUCTION. Bekaner and Bahascalpur States on account of contribution for Sutley Valley Project. Outlay franced from Ordi-System . Muzaffurgarh Inundation Canal Ghaggar Canal NET OUTLAY NOT CHARGED GOVERNMENT OF PUPLIE Brought forward TOTAL UNPRODUCTIVE TOTAL PRODUCTIVE GOVERNMENT OF BURMA. PURITAGES AND CANALS Shwetachaug Canal
Man Chnals
Nwndet Canal System
Nwaypaung Cana System
Thindwe Uanal System
My inve and Tamok Canal Sy
Zidaw Canal System
Xinga Canal System Chenab Inundation Canal Lower Chenab Canal Lower Jhelan Canal Upper Chenah Canal
Upper Jhelum Canal
Lower Bari Doab Canal
Sutilej Valley Project Indus Inundation Canal Upper Bari Doab Canal Western Jumna Canal Central Workshops nary Revenues Deduct-Amount REVENUE. Shahpur Canals Sidhnai Canal Sirhind Canal concern) ر<u>ب</u> Unproductive A.—Irrigation Works. Productive of Works P:odnative A.—Irrigation Works. CL.ARB

1) 717 1,000 1,0	1,00,772	17,000 38,555	65,282	17,118	12,846	1,701	58,18,39	11.00.00		. :	18,339 12,5	23,318	12,274 8,120	1.74.513	23,14,865	7, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	01.70.49.6	9.63 0 0 5 6	3.11.79	1.07 (C.)	14.31.727 1,63.538 - 18 1.05.027 7	1,18,44,651 47,11,285	701'21"	(0.315,0)	548.50.715
189 2.86,568 5.105 18,00.5,7 516,7 18,20.07 18,20.07 18,20.07 18,10.07	167. 181. 181. 181. 181. 181. 181. 181. 18		- # 5: 				-43,871	1,38,145	80.7869		18,353 8,40,495 11,10,306		71:317	1,51,108 1,33,770	11,861	71 - 23,293 11,31,051 1,83,9 54.9 1	'	6,84,129	,	582.77.19.11. 20.1. 50.1. 50.7. 50.1. 50.7. 50.1. 50.7. 50.1. 50.7. 50.1. 50.7. 50.1. 50.7. 50.1	112.06.05 281.1-	100 - 100 - 182 1.25,13,467	3	- 78"	
047- 047, 041, 14, 14, 14, 14, 14, 14, 14, 14, 14,	8,878 15,037	1,780	11.62	3,839			118'84	178,5.0	:		267	139	1,614	ì -	311	9 6,669 93,482 -93,871			-			15	-	-	
9,11,012 9,433 9,433 4,637	2 40,183 75, 65		3,03 0.	1.06,13:	1 112		Con-	(59.08) 63.133		::		in 3,859	51,091 16,955 41,972 12,018	-1,12,967		0.13.10		1.D 4.0	AND	# B G	1,015	TION . 1015 1-182	trum	Troin	Tel
Kvime Canal System [Hydneyl Co., 11 System.] Mektha Luke Shwein Canal You Canal Tory_L—Propurenty	Unproductive . Neutral - Michia Tack . Kyunke Pink	Wordshop's and	Pankung Kref Inpraemore Potal Usendrent		oto. Orks. Thengwa Island Bulunkment		Tantakaw See Wall Incatenat in Gardenment Com-		Unirelactive . Pegn Sittang Conal .		Zwedat Moringer Faabankment Sittang Kabankment	Ynndoon Lhand Enbantment River Tranng Vorks	Pruninka Plum	Director of Daranna and Pagaing (Incan 2.	That Unphonicative	TOTAL-B -NAVIGATION, ETC.	Diduct - Outlay floring from	NET OUTLAY NOT (HANGED TO INC.)	Irrigation Govern of Real America.	Orien Praject	Dhaka Canal		Beliet Outlan farmer	rared	Vinning actions

No. 34.—DETAILED ACCOUNT of Capital Bapendigue on the Construction of Irrigation, Karlandely and Drinkge Works

321,100 3,18,657 3.76,033 ,416,51116, SE . 4 . 15 . 18 27 1 J. 11. 12 7,46,,04, 191,749 17,40,007 1,77,1 2,25,_61 5,71.26 6,95,09 6,67.770 51, 2848 88.724 1,54.31,549 3,8%,120 205,70,6 11,21, 30. 1,61,286 1,05,82,707 9,63,396 6,51 52% 18,21,048 A.1.18 1. 1,726 5,482 57,799 D · com 6,133 1,583 64 101 10,683 86% 3 Sensatificated by the DETH MAL י ישוא ליפני 9,619,1 1,1,1,1 TOX! 23,405 3,515 13,639 6,50,421 17:15g 1,4,5 7,56 30,169 3, 187 83,766 6,893 39,255 74,703 1,5,31 5,35,502 13,637 8,637 48,697 Part I 07,156 i i dela ii. Ne ma 17.8.11 65.0.80 70,705 1.3.7.1.1 425,051 55 29,088 , 29,82,30.3 1,12154 3,11,119 2,44,250 5,37,2(4) 1,44,279 5 03 858 | 1,57,08, 100,75 1,77,1 72,221 H12.41 1,22,(02 1,18,49,3,6 29,27,530 1,22,253 1,16,497 1,02,523 | 39,64,965 | 11 77 354 5,46,516 95,35,20 6,77,013 2,55,1 17 1,57,911 到1000 8,72,56 12,18,221 117. 7.1 1,7. 111 111.711 11, 19,050 ラグラが 74. Pa. 4 1.23 924 177,646 2.15 7.08,027 J 863.07.4 1::1 040,22,040 13,201 2,8,5 4.24,698 1,0,4 いだい 2,155 18,197 5,348 177,1 No load during and to end of 1929-30—concld Delan!—
Becept's and
Recept's and
On Copilal
Annual 3 -31 2,493 23 ij 55 Expenditure during the Star. 1,533 161 Tool, and Plant. 4:10 1,207 1,178 7,266 l ctablish-ment 2,337 11,785 2,076 1,572 0,949 1,45,904 2,088 51,320 2,189 55,247 5,894 100 7 414 6,216 9.5.35 226 1,937 6,025 9,77,9:10 9,770 1,303 2,073 1,816 8,248 1.732 61,219 67,324 4,586 1 17K WOILE GOVFRAMENT OF THE CENTRA Bateta Kalau with Mohatt Feeder PPOYJACTS AND CANALS Bronght torward Niwar Tar-Ametha Reservon Ramtel Receron Wainganga Canal Mahanadi Canal Khapur Ananda Asola Mendha Tandula Canal ('hon khannara Khanbanda Kattangheri Borma Nala Ghorajheri Naleshwar. Doldulkasa Marowda Chandpar Pandraon Jamuur Kuserla Itmmal Parat Jagwa A -Irrigation Works. CLASS OF WORLS Unproductive

(a) See noto (b) on 1923 230.

	(GOVERNMEN	r of	INDIA	, FOR	THE	YEAR	1929-0	0.				229
4,7,7,64, 10,11,971 12.76,917 6,77.046 1,59,724 19,72,864 19,72,868 19,72,868 19,72,868 19,72,868 19,72,868 11,73,7155 44,1,234 1,79,015	6,20,78, 35	867'58'0" 670'68'56'0	5,76 12 706	1,1,1,1,1,1,1,1,1,1,	1.40, 41, 173	01.521 09.11	. a .1,173		1.15,00,4 , 456	1 F 31,173	19,929 fa.84.20 26a	20 178	14. (9) (3) (4)
2,400 10,003 11,149 1,1139 265 858 838 11,270 4,701	3,55,200			· •				· <u>-</u>	· -		-	-	<u>.</u> '
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10,591 10,601 10,601 10,603 6,603 6,603 10,004 10,0	15,51811		<u> </u>										u aum muim Philip
1,000,105 4,500,628 2,39,700 14,167 11,68,020 2,13 11,48,311 1,19,216	1,38,77 751								!				
6,85,9,8 6,85,9,8 8,09,830 1,08,082 1,28,494 1,28,494 34,77,902 221 31,73,002 8,29,143	4,67,85,104 1,38,77 751		<u></u> 1	- 1					` <u>-</u>		٠		
bet 16,637 18,637 18,805 1,805 1,706,283 1,73,040 1,3,040 1,3,040 1,3,040 1,3,040 1,3,040 1,3,040 1,3,040 1,3,040 1,3,040 1,3,040 1,3,040 1,3,040 1,3,040 1,3,040 1,3,040 1,4,	8172.7.8		2H 10/82	6,77,23,850		003.11,00	537,150	014,504,50	5,81,80,37,3		25,11,1%	7. 5.uPv	6, 17,50,387 (
2,927 1,023 1,024 1,077 1,074	95,903		· · ·		-	٠		ı	•)
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##11'64— ##8'6	-85,096			!				!	'				
2.63,403	71841':		1					_ `-	,			and the second	
422 1,012 9,378 1,77 - 77 - 11 4,22,572 8,31,708	17,16,503												-
Annari Bonn Rohari Burd Mila Smiks Pandi Smiks Pandi Managai b Managai b Aannan	POTAL OUTLAY ON CONSTRUCTION .	Deduct—Outlay financed from Flamine Lawrenced Frend . Do. Outlay financed from France From France Rebif Fland . Do—Outlay flamenced from Orden .	REVENUE	tion Provincial Governments	Preduct-Outlay Jinaned from Funna Ingrane Grack Do -Outlay, Janined from	Panner Killet Fand 10 - Outlay financial from Ordi- nery Revenues 401 - Panersant of Carte Ke	population of a contract to populate of the contract of the co	NIT OUTDAY ON CONSTRUCTION	Grand Potal.	Indeet-Orday francia pour Educae laserane Grants . Do - Orday firemed from	Famin. Relact Frend. Inc. Ordig, paracol from Ordi- nery Erecases	And—Mepayment of Capital Be- penditure charged to admeter Revenue.	"et Outley on construction of I tigation etc., verkune of Goldsked to Revenue.

No. 31 A.—SUMMARY of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

		Yes	n s			Expenditure not charged to Revenue.	Expenditure charged to Revenue.	TOTAL.
1 1 to 1876-77 .			•	-		8,74,99,425	E 5,32,89,975	R.
1576-77						94,39,425	8,00,505	14,07,89,400
1877-75						80,61,270	7,90,920	1,02,39,930
1578 79 .						79,64,235	4,91,550	88,52,190
1870-80		•				59,81,295	7,00,875	84,55,786
1880-81 .			•			61,40,700	8,43,495	66,82,176 69,84,19
1881-82 .						56,54,280	13,63,920	70,18,20
1882-83						2,72,85,495	26,56,800	2,99, <u>42,29</u>
1883 84 .						72,72,765	28,35,210	1,01,07,97
1884-85						70,04,595	25,30,455	95,85,05
1885-86 .						56,25,260	20,24,865	76,50,22
1886-87 .						54,73,785	11,04,885	65.78 67
1887-88						53,30,490	9,37,995	62,68,48
1855-89					•	45,98,895	7,95,2 7 0	53,94,16
1889-90 .						. 37,89,315	7,99,755	45,89,070
1890-91 .						48,38,505		
1891-92						72,96,645	9,50,250 10,83,830	57,88,753
1892-93 .						53,10,900	7,13,040	83,30,47
1893-94 .						68,16,840	7,15,040 7,97,035	60 23 94
1894-95			•			59,11,455	1	76,13,89
1895-96						69,99,675	6,47,780 5,79,510	65,89,18
1896-97						74,04,480	5,53,695	75,79,18
1897-98 .						69,24,315	5,02,805	79,58,17
1898-99						65,35,485	2,60,205	74,26,62
1899-1900		•				89,69,400	5,94,795	67,95,69
1900-01						88,57,245		95,64,19
1501-02	•	•	•			82,13,250	5,29,815	93,87,00
1902-03	•	•				84,62,863	19,81,350 24,17,203	1,01,94,60
1903 04	•	•	•			· 76 18,470		1,08,80,07
1904-05	•		•	•		54,17.580	25,86 466	1,02,04,98
1905-06	•	•	•	•		· \$3,42,910	89,97,275	94,14,85
1906-07	•	•	•			1,19,64,405	46,93,170 1,11,58,175	1,30,76,08
1907-08		•	•	•		1,26,85,830		2,31,17,58
1908-09	•	•		•		1,47,52,335	67,84,605 71,86,245	1,94,70,43
1909-10		•	•			1,57,85,250		2,19,38,58
1910-11 .	•	•	•	•	• •	1,80,58,390	66,69,795 57,91,485	2,24,55,04
1910-11 .		•		•	• •	. 2,30,47,965	59,09,565	2,28,49,80
	•		•	•	• •			2,89,57,59
1012-13		•	•	•		2,11,24,935 1,92,33,930	70 76,880 88,54,320	2,82,01,81
1913-14 .	•		•				1	2,80,88,25
1914-15		•	•	•	• •	1,68 47,700	85,57,635	2,54 05,35
1915-16	•	•	•	•		1,21,94,295	78,94,050	2,00.88,24
1916-17 .			•		• •	76,81,245	50,83,244	1,27,64,48
1017-18 .	•	•		•		55.94,877	43,69,280	99 64,13
1918-19 .	•	•	•		• •	35,51,466	47,09,295	82 60,70
1919-20	•	•	•			24,84,507	55,55,758	80,20,20
1920-21		•	•	•	• •	. 66,83,195	60,25,127	1,27,08
1921-22 .		•	•	•		1,47,37,055	1,38,20,183	2,85 67,23
1922-23	•	•	•	•		2,66,84,030	75,20,966	3,42.04,99
1023-24 .	•	•	•			3,51,96.907	59,95,240	4,11,92 1
1924-25	•		•	•	•	3,93,20,564	20,95,320	4,14,15,88
1925-24 .	•	•	•		• •	4,98 96,132	9,02.85,716	8,01,91,54
1926-27 .		-	•			4,49,81,802	2,02.17,310	6,51,99,11
1927-28 .		•	•			5,38,33,618	1.45 66.535	64,00 16
1928-29 .	•	•	•			7,11,82,616	(a)64,04,725	(a)7,75,873
1929-: 0 2—Capital expend		n old	Minor	Works a	nd Navigatio		24,11,496	6,°1 80,3%
to end of 1920-21 Juct—Outlay to e	nd of 3	(920-9	1 on ol	Protect	ive Works fo	or! ···	6,64 02.727	6,61 02,35
which no cepital	accoun	ts wer	re lrept				1,14,53,698	1.14,53,68
previous years .		·~> f.				3-,81,178	-36,91,178	
-					TOTAL	(6) 90,80,24,394	35,10,19,572	1,25,90,48 96

(a Includes a net addition of Rs. 2.51.030 as detailed below, on account of outlay previously charged to Irrigation Works for which no kept, brought on to Capital Account of 1928-29 without financial adjustment less outlay written off the Capital Account :—

Rs. 88. 88. 885,844
Punjab 285,844
Punjab 287,6-4

Less—Capital entlay to end of 1828-29 written off without Financial adjustment—
Raiperinas Capital entlay to end of 1828-29 written off without Financial adjustment—
Raiperinas Capital entlay to end of 1828-29 written off without Financial adjustment—
Raiperinas Capital entlay to end of 1828-29 written off without Financial adjustment—
Raiperinas Capital entlay to end of 1828-29 written off without Financial adjustment—
Raiperinas Capital entlay to end of 1828-29 written off without Financial adjustment—
Receiption 18,705

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10. 35.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVISATION, EMBANK-MENT and Daalnage Works for which Capital Accounts are kept for the year ended 31st March 1930

	AI' RIGAT	102 WORKs.	B-NAVIGATION, L. DRAINAGE	MBANKMENT AND WORKS.	
	Pr. protiti	Unpreductive,	Peoductive.	Capropterive	Torat.
'	i:	R	R	1	
Central Careta co	<u> </u>	,		!	
lu histor		55,09 0 ·		•	J.J.,A.41
nth-West Frontier Province	9,79, 183	8,60,333	*4*		18,29,5%
jpatana		22,467	***		23,467
TOTAL CENTRAL	9,79.183	9,27.940			19:07.113
		1			
Provincial Covernments.	 	1			
vernment of Madras	5,10,809	62,575	•••	95,288	6,68,67 2
vernment of Bombay	3,16,351	£0,93,99 6		• •	34.10,547
vernment of Bengal	•	2,30,927	;	9 21 0 %	11,51,568
vernment of United Provinces .	1,67,42,639	10,47,380			1.77,90 (29
vernment of Fanjab	1,50,21,093	3,52,000	•••	•••	4,53 73,648
vernment of Burma	50,580 ;	89.723	6,47,698	2 25 241	V,60,236
vernment of Bihar and Cussa		38,60,316			38,60,316
vernment of Central Provinces		8,46,538		••	8,40 533
					1
·	,				to the desire that the party of the
Total Previncial	11 26,48,207	?5,33,4 3 0	6,47,603	12,41,567	7,40,70,007
TAL-CENTRAL AND PROVINCIAL	6,36,27,490	1,04,61,370	0,47,693	12,41,567	7,59,78,130

DETAILED ACCOUNT of DIRECT RECEIPTS from Lengarion, Navigation, Embanement and Brainson Works for which Capital Account No

	ama samuni, hasintiisepymääntätä. 148 A.M. i. 2 A.M. i. 2 A.M. i. 2 A.M. iii	* **** **** **************************		AND AND DESCRIPTION OF THE PROPERTY OF THE PRO					ACT TO TAXABLE TO THE	NEAD NAME OF PERSONS ASSESSED.	# 10 mm			
Ctase or Works.	Propre	we we will be a second	namen.	Witer Supply or Towns	444 12 W	Pl mtot m.	0.43 C. 01 Pm 1.6	Water Pont.	V vie Mina.	Beneral of Beneral	ľne.	Missell member	Tr Part— Beford	- ro-
A. Irrigation	Ctafral Geveramone.	<u>-</u>	 ≃	:	==	, <u></u>	' =	=	 #2	4	=	2 2	:4	-:
Unrecourtive	Sheno Canal Kluv hdal Kha Kana Went Car	07.08 11.88 11.88 18.88	.	:	!	91	:	17.	:	 중문육(212	: i .	170
Productive	Newril-West Fronter I Lowel Swif Charl Kabul River Canal	7 21 067 1,74,745	; : :		in ci	3.3	. :	31, 92 35,014	: :	0.50	3,488	 	 S7 LAL2	7,61,19
	TOTAL	8,97,872			3,178	619	, l .a ,	09,730		810%	桑	9,256	661'1	ST 07 0
Uneroductive .	t pper swat Canal	. 7,56,129	:	•	.;	133	71	63,193	•	17171	516	25,845	GG	8,50,383
	TOTAL	. 10,53,981		::	3,211	952	- 16	1,30,229	:	0,740	79	101,58 _	1,508	1 <u>8,25,</u> 566
Unproductive .	Thurs in Ajmer Sub-Collectorite .	. 5,362	:	:	:	:	:	:	:	12	678	1,533	:	
	Tanks in Beawar Sub-Collectorate .	., 7.174	:	:		:	:	:	:	18	1,218	1,228	:	# 35 G
*	Tanks in Todgarh Sub-Collectorate .	4.721	:	:	:	:	63	:		81	141	057	:	5,59
	TOTAL—CENTRAL GOVERNMENT	17,267 17,23,800		::	112,8	308	18	1,31,612		120	2,057	30,457	1.698	22,167
\$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Provincial Governments. Government of Madeas.													
Works-	Cauvery Delta System	:	:	:	503	5,694	6,473		:	796	÷	2,903	177	20,092
	Srivaikuntam Anicut System .	:	:	1,155	:	1,776	3,902	:	:	318	;	17	926	6,792
	Godavari Delta System	:	:	1.129	1,481	16,110	45,658		1,48.655	835	50	6,716	1,335	2 13 699
	Mehamathur Aniout System	:	:	:	;	ક્ષ	Ę.		:	13	÷	11	:	108
	Thadapalli Channel System	:	:	:	:	1,431	:		:	08	:	111	:	7 622
	Kalingaroyan Channel System	:		:		1,525	:	:	:	63	:	152	:	1.736
	Vriddhachalam Aniout System	:	;	•	:	351	144	:	:	<i>σ</i> .	រច	1,834	9	2,337
	Pelandorai Anicut System	:	:	:	:	036	320		:	149		21	43	1,430
	Chembrampakkam Tank System	:	:	:	;	:	:	•	:	- -		129	:	172
	Maruduı Anicut System	:	:	:	•	213	2 318	•	:	10	•	61	Oc.	2,59.4
	Pennai River Canals System	: 	:	:	:	:	1,615		108	477	:	1,683	∫ abd	· Ant

182,5	2,919	2, 11:3	£81,2	373	18,058	2,03,262	409	28	11,934	6,530	859 4,736	5,10,809 8,540	1,995	285	41,488	3,888	1,300	ಣ	99	466	-23	485	10	94	4,003	124	62,575	5,73,384
13	:	:	- 68 - 68	:	1,101	1,064	:	:	_ 	9. 4.	6	610	:	:	:	:	:	:	:	:	S.	:	:	10	:	:	649	6,501
9	1,211	385	88	:	1,773	2,451		92	4,239	169	212 11	24,205	ដ	253	423	ଟୀ	:	က	:	709	:	34	:	-192	89	88	1,137	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
:	i	:	:	:	8]	ន	:	:	:	:	: -	.:.	:	:	i	:	:	:	:	i	:	:	:	;	:	:	:	60
7-	293	303	195	91	1,579	2,830	:	:	403	1,318	102	011.1	7.5	13	8	131	*	:	55	:	:	69	:	189	:	æ	1,764	11,894
:	:	:	:	:	533	1,26,153	:	i	:	3,433		5,7 6,882	:	:	:	:	:	:	:	:	:	:	:	:	:		970410	2,79,419
:	:	i	:	:	:	:	:	:	:	:	: :		:	:	:	:	:	:	:	፥	:	:	:	:	į	:	:	:
150	029	718	0F7	128	6,673	47,464	13	31	2,301	1,704	0.00	5,631	979	ର	:	1,237	998	:	:	:	:	382	10	41	:	22	9,207	1,29,300
2.291	715	1,006	1,744	15.	6,302	9,405	396	:	4,572	i	4,686	57.812	080	i	:	89	870	:	:	:	:	:	:	•	:	:	1,468	69,180
138	:	:	:	:	80	13,739	:	:	:	:	10 91	1,088	:	:	:	:	:	:	:	:	:	:	:	:	:		17 200	17,399
:	:	;	:	:	3,328	2,214	:	:	408	;	7010	700	:	:	40,966	2,460	:	:	:	:	:	:	i	:	:	1	6.5 JEO	52,250
:	:	:	:	:	:	:	:	:	ಣ	:	::	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	: 6	ල ග
:	:	7	:	:	:	:	:	:	:	:	: :	1:	:	:	:	:	:	:	:	:	:	:	;	:	4,000		4,000	4001
-	•	-	•	•	•	•	•		•	•	• •	!	•	•	ation	- -	•	•	•	•	•	•	•	•	•	•		
•	•	•	٠	•	•	•	•	•	•	•		•	•	•	Irrigation	٠	•	•	•					•	•	•	MATTON	Carried over
Tirukkoyilur Anicut System .	Shatiatope Ament System .	Palar Anicut System	Chevyar Anicut System	Pomey Ament	Periyar System	Kıstna Delta System	Nandiyar Channel System .	Ganjam Mmor Rivers System	Lower Coleroon Anicut System	Divi Purping Project .	Toludur Reservoir System . Kattalai Scheme .	Kurnool Unddapah Canal	Barur Tank	Vallur Anicut	Madras Water Supply and System	Rushikulya Canal System .	Muniyera Project	Dondapad Tank	Sagileru System	Hajiparam Tank .	Ponnalur Tank	Nagavali River System .	Bavanashi Tank	Mopad Reservoir System	Kaniyanpalayam Anicut	Panjapatti Reservoir Project	TOTAL A-TRRIBATION	Carrie

UNPRODUCTIVE

No. 86A - DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which Capital ACCOUNTS

CLASS OF WORKS.	PROTINGER AND CANALS.	Water	Owner, Rafes	Water Supply of Towns	Salts of Water	Plantal 1001.	Other Canal Produce	Water Power.	Navigation ;	Rents of Buildings,	Рися	Mpsetha- ncous	Datact— Refunds.	I OTAT.
				1					'	-				1
	brought forward	1,001 1,001	##	# 52,250	R 17 399	# 59,180	R 1,29,800	æ :	R 2,79,419	R 11,894	R 97	R 25,842	R 5,501	H 5,73,384
-Navigation	BNavigation Provincial Governments-contd.							:						
Works	GOVERNMENT OF MADRAS—confd.		-										-	
Uxproductive.	Canjasn—Gopalpur Canal	:				6,075	18	:		:	:	:	:	6.106
	Vedaranniyam Canal	· :		:	:		:	:	1,003	:	:	:	-	1.073
	Buckingham Canal	:	:		90	;	:	:	84,874	527	:	2.747	169	SF,080
	TOTAL B-NAVIGATION	:		,	100	6,075	31	:	85,967	527	; ; ;	2,717	159	95,28R
	TOTAL GOVERNMENT OF MADRAS.	4,001	65	52,250	17,499	65,255	1,29,331	:	3,65,386	12,421	26	58,089	5,660	6,68,672
A.—Irigation Works.—	GOVERNMENT OF BOMBAY.						- - -							
PRODUCTIVE	Alibhar Kacheri Canal	251	:	:		:	e1	:	:			300	:	260
	Sarfrazwah Canal	2.285	:	:	:	10	205	:	:	:	34	273	:	2,807
	Ghar Canal	8,830		:	328	31	591	:	:	1,233	4,159	5,848	1,421	19,539
	Great Marak Canal	3,855	:	:	;	140	19	:	:	- :	742	759	52	5,463
	Sukkur Canal	1,506	:	:	16	17	146	:	:	욹	. 869	108	e.b	3,284
	Unharwah	266	:	:		19	161	:	:		609	190	52	1,193
	Hegari Canal	41,724	:	1,732	8	45	- 38	:	:	16	4,272	3,896	cs.	51,851
	!!esert Canal	76,633	:	•	G)	55	711	:	:	6776	2,690	065'6	:	82,615
	Fulcli Canal	70,364	:	:	196	140	1.120	:	:	1,148	8,769	8,938	2,073	84,367
	Nanlakhi Canal	169	:	:	18	:	190	:	:	46	458	27.0	;	1,516
		-	-	_	-	_	-		_	_				

Tradus Crand Left Eank 188 19 185 185 185			120	:	:	:	:	3	:	:					
Sind Crank and Branches 3.073	Indus Canal Left Bank.	•	183	;	:	:	12	135	:	:	54	474	950	39	1,060
Rojib Chitti and Charing 485 .	Sind ('anals and Branches	•	3.073	:	:	:	:	426	:	:	1	1,155	1,154	17	5,792
Conside in Kohri 2,887 388 389 </td <td>Rajib Chitti and Garang</td> <td>•</td> <td>485</td> <td>ł</td> <td>:</td> <td>:</td> <td>:</td> <td></td> <td>:</td> <td>:</td> <td>:</td> <td>06</td> <td>137</td> <td>;</td> <td>742</td>	Rajib Chitti and Garang	•	485	ł	:	:	:		:	:	:	06	137	;	742
Weaker, Nan and Prichard 8,529 394 3,014 Philts and diamends 214 214 <t< td=""><td>Canals in Rohri</td><td>•</td><td>2,857</td><td>:</td><td>:</td><td>:</td><td></td><td>358</td><td>:</td><td>:</td><td>636</td><td>1,028</td><td>212</td><td>350</td><td>4,571</td></t<>	Canals in Rohri	•	2,857	:	:	:		358	:	:	636	1,028	212	350	4,571
Philia anal 76	Western Nana and Pritchas	· ·	8,522	:	:	3.8	134	3,014	:	:	172	4,823	5,843	686	22,305
Kari Mhumah S. 1826	Phitta anal	•	76	:	:	:	÷	93K		:	:	23	186	:	200
Kari Shumul San San San San San San San San San San	Gharo Mahamudo	•	5,146	:	:	23	***	143	:	:	1,282	31	146	36	6,731
Na. 1 with Na.	Kari Mumalı	•	3,826		:	:	10	G	:	:	21	41	72	:	3,905
Fig. 1, 4, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Nas I wath	•	ıs	÷	÷	æ	हो	UA#	:	:	:	:	196	81	76 0
Barchard Clarine 1,635 1,635 1,732 2,060 1,002 0,060 1,011 1,423 1	In '. (the other canals ((Fuleli District)		į	:	:	:	129	;	:	• <u> </u>	 :		:	2,755
Narywah 76 50 77 77 77 77 77 77 77	. — Валерию	•		:	;	:	:	:	:	:	:	16	90	:	ľo,
Shahard Canal 1,655 1,655	Marvinah	•	:	:	;	:	:	:		:	÷	89	:	12	17
Shahudo Chamed	Baghar Canal	•	1,655	į	:		94	 유	:	:	င့်	32	19,791	:	1,72(
Partin Carel Part	Shahuda (Tumnel .	•	2,086	:	:	:	:	:	:	:		:	11	:	2,100
Yea-urdi Tank 2,40,172 1,732 2,060 1,002 9,060 Trikhli Caud 1,423 </td <td>Davin Canal</td> <td>•</td> <td>- 120 200</td> <td>:</td> <td>•</td> <td>524</td> <td>ମ</td> <td>UZS</td> <td></td> <td>; ; ! !</td> <td></td> <td></td> <td>35</td> <td>:</td> <td>1,191</td>	Davin Canal	•	- 120 200	:	•	524	ମ	UZS		; ; ! !			35	:	1,191
Thikhli Canal 1,423			2,40,072	:	1,732	2,060	1,002	0,000	:	:	5,463	36, 499	35,969	5,306	3,16,551
Thithli Canal 1,423 754 147 70	•	•	314	÷	: :	: :	:	37	:	:	:	:	C ₅ S	:	
Hatimati and Klaricut Cans. 36,118 754 6,187	ւ Դմեհի Հասահ	•	1,423	i	:		147	4	:	:	:	 :	<u>.1</u>	:	1,613
Dambel Tank	Hatimati and Kharicut ('s	land	36,118	÷	154	:	:	6,187	;	:	G	369	1,704	36. 66.	15,00%
Medicri Tank 822	Dambei Tank	•	410	÷	:	:	:	555	:	:	:	:	216	:	1.187
Hartala Tank 281 563 568	Nedieri Tank	•	532	:	:	:	:	\$22	:	:	i	 :	76	:	961
1780	Hartala Tank		181	፥	:	:	:	593	:	:	259	:	891	:	1.261
201 011	-	•	780	፥	:	:	2 92	278	:	:	:	:	721	3	I,838
	Madag Tank		1,835	i	;	:	- 211	197	:		:	:	:	:	3,114
Asunda Tank	. Asunda Tank	•	855	:	:	:	:	165	:		:	:	:	:	388
('arried over \$155 \$156 268	Chr	ried over	41,936	:	127	:	315	8,316	· • ·	:	268	. 097.	3,767	36	062,53
4,(10] 3 52,250 17,499 65,255 1,29,331	-		4,001	_ e		17,499	65,255	1,29,331	ŧ	3,65,386	12,421	46	98,089	5,650	6.68,672

C. and CC.—Irrigation, etc. :

. No. 864—DETALLED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, RAVIGATION, EMBANKMENT and DRAINAGE WORKS for which Capital Accounts are kent for the very ended 31st March 1930—contd.

CLASS OF WORKS.	Protinors and Camais,	Waler Roles.	Ouners. Kates	Water Supply of Towns.	Sales of Water	Planfation.	Other Canal Produce.	Water Power.	Navigation.	Rents of Buildings.	Pines.	Missel- Inneous,	Deduct-	Total
		G#	g#	C#	#	##	æ	##	A#	#	#	#	HE HE	##
		4,001	အ	62,250	17,499	65,255	1.29,331	:	3,05,386	12,421	97	28,0%	099'9	6,68,672
	Brought forward	2,40,072	:	1.732	2,060	1,002	9,060	:	:	5,463	26,499	35,969	90:0,9	3,16,551
*,	Frovincial Governments—coaid.							, ,,, _						
A. Irigation	Government of Bombax—conto.	41,935	i	754	:	316	8,816	:	:	208	509	3,767	38	56,599
URPRODUCTIVE-contd.	Bkruk Tank	31,176	:	:	1,12,486	:	6,686	:	:	13	183	1,430	88	1,51,946
	Muchkundi Tank	164	:	:	:	:	:	:	:	:	:	:	:	164
	Bhadalwadi Tank	639	:	:	:	:	791	:	:	:	25	:	27.6	1,180
	Bhatodi Tank	4,407	:		:	326	330	:	:		:	1,046	:	6,116
	Konegaon Tank	2,457	:	:	:	:	26	:	:	н	:	9	:	2,520
	Krishna Canal	56,702	:	:	•	353	371	;	:	44	:	:	:	67,329
	Upper Man River Works	5,669	÷		:	:	:	:	:	16	;	4	:	5,689
	Maini Tank	7,562	:	:	:	:	£03	:	:	:	:	1,961	:	9,726
	Ashti Tank	20,805	;	:	:	:	865	:	:		:	2,208	:	28,578
	Rewari Canal	2,959	:	:		23	334	:	:	10	:	:	:	4,324
	Shireuphal Tank	4,675	:	:	;	:	167	:	:	:	:	16	:	5,082
	Lower Panjhra River Works	12,500	:	:	:	:	2,301	:	:	70	:	365	:	15,236
	Yerla Biver Irrigation Works	20,383	:	:	:	261	2,279	:	:	:	:	:		22,923
	Parsul Tank	8,434	:	;	:	45	06	:	:	06 06	:	191	:	8,759
	Mutha Canal, including Matcha Tank .	2,95,137	:	1,26,129	7,047	:	5,014	:	499	892	F	2,681	968	4,87,700
>	Gokak Canal 1st Section	44,755	:	• :	022	:	769	14,318	:	158	:	2,884	517	62,912
				_					_					

Junrao Canal	•	•	5,490	:		363	1,408	28,017	:	:	2,000:	6,462	5,535	*C	49,421
Jemela Canal	•		4.856			:	5,987	913	:	:	12	:	13	14	11.043
Pathri Canal		•	4,516	:	•	6,481	:	9,726	;	:	=	:	38	:	13,769
Nira Left Bank Canal, an	and She	Shetphal	9,06,320	:	967	Ť	1,114	2,004	:	:	2,186	:	2.556	603	8,14 907
Hasanaliwah Canal		•	1,360	:	:	:	:	R	:	:	:	:	305	:	1,765
Dad Canal		•	1,625	:	 :	417	112	26	:	:	849	3,502	216	678	6,214
Nagrat ('inn!			€.	:	:	:	98	53	:	:	582	804	-196	:	1,430
Kadwa River Works		•	12,121	:	 :	:	1,390	750	:	:	388	ေ	1,011	:	45,163
Wangroli Tank	•	•	8,410	:	:	:	:	855	:	:	:	:	988	:	9,756
Tranza Nagrama Tank	•		116	:	:	:	:	70	:	:	:	:	1,375	:	1,561
Soyli Tank		•	6,1.47	:		:	:	160	:	:	:	:	1,234	:	6,571
Chankapur Tank .	•	•	12.477	:	:	-is	359	35	:	:	463	:	Ossi	:	43,638
Salint Tank		•	3,912	:	:	:	:	401	:	:	:	:	669	24	4,991
. Godavari Canal .	•	•	5,0M,373	:		10,011	811	4,162	:	33	4,792	ee	8,428	184.91	5,21,046
Futelao Tank		•	454	:	:	:	:	ରି	:	:	:	:	13	:	487
Kalri Canal		•	27.1	:	:	:	:	211	:	:	7	60.00	32	:	737
Dharma Canal		•	2,727	:	:	:	:	:	:	:	:	:	:	114	2,583
Mahiwah Canal	•	•	2,567	:	:	:	:	358	:	19	ei ei	1,10%	č	31.1	3,767
Nira Right Bank Canal.	•	•	1,20,019	:	:	416	92	586	:		2,467	:	129	:	1,23,843
Pravara River Works		•	4,69,956	:	:	189	4,230	2,036	:	:	6,915	:	1,602	900'6	4,75,022
	•											······································		- -	
													1	1	1
· · · · · · · · · · · · · · · · · · ·			26,41 039	:	1,27,379	1,54,083	18,587	77.17:	11,313	1,380	91,813	17,515	53, Iha	0.25,27.0	30,9,2,990 -
TOTAL COUTENUENT OF BOMBAX	Возглах	•	28,81,111	:	1,29,111	1,67,041	10,680	86 231;	14,313	1,3%0	27,276	41,0,14	27,43	98'9'S	31,10,517
Carr	Carried over		28.87,112	60	1,81,361	1,74.540	84,814	2,113,564	14,313	3,66,766	39,697	41,141	1.17,214	11,535	40,70 = 19

No. 35A .- DETAILED ACCOUNT of Direct Beceifts from Lehigation, Navigation, Embanking and Drainage Works for which Capital Accounts

9,21,039 67,668 64,750 4,17,400 3,41,221 11,51,966 35,39,126 40,99,428 27,19,215 13,12,325 40,79,219 2,30,927 101.1 . 8:0 3,490 3,892 3,642 3,418 32 88 41,330 Dollar !-: 4 4,650 30,960 6,199 831 41,640 64,873 23,592 5,993 8,637 1,17,214 23,233 1,55,475 Mfa. 11-44,141 1,956 6,990 4,611 1,236 i luca, : : : 2,470 012,7 9,596 5,670 1,890 1,555 임 7,303 9,778 39,697 34,731 ,08,703 63,902 3,35,936 8,71,514 62,973 9,06,245 2,505 4,737 3,64,766 14,313 525 89,150 3,065 5,601 13,753 625 Water Power, : are kept for the year ended 31st March 1930-contd. 910 25,300 8,998 11,043 25,439 2.15,564 219 O.her Canal Preduce : 145.18 1,626 552 11 2,233 61,897 38,654 20,363 20,190 3 607 Plant tenn 1,500 3,376 21,122 1,500 62,156 1,74.5 10 25,531 Auto Marter **=**= 1,81,361 3,500 66,228 6,029 Water Supply of Toans # : : : 15,518 10,816 31,414 9,771 Chancin's : : : : : 0 L,08,85 ; 1,06,686 61,28,887 . 12,31,910 38,63,625 26,57,477 1,60,686 1 3 3 4 . ~ : UNITED PROVINCES. Provincial Governments-confe Brought forward TOTAL-GOVERNMENT OF BENGAL TOTAL B-NAVIGATION GOVERNMENT OF BENGAL. PROCESSES AND CANALS. Calcutta and Eastern Canals Sunderban Steamer Route Madaripur Bheel Route . Eastern Jumna Canal . | Midnapore Canal . OF Lower Ganges Canal Hijili Tidal Canal . A.-Irigation Government Ganges Canal Agra Canal . A.-Irrigation Works-B.-Navigation CLASS OF WORKS, UNPRODUCTIVE UNPRODUCTIVE PRODUCTIVE

716 1,98.145	77,041	10,7.15 52,08 4	519 13,12,246	32,405 1,67,42,:69	1,506 6,21,021	8 2,44,417	36 1,05,690	180,440	22,785	605,01	1 3,546	6,003	7,944	7,607	1,787	3,575	1,180	687:	74	141	9.	1,629	1,539 10, 17, 240	120,002,77,1 110,000	78.5%8 2.30.31.914
	151	47 10,		ļ		9/		 88			546	989		÷	01	72		:		•		9		<u> </u>	
177.5			12,026	2,09,820	\$00°6	2,476	1,658	1,682	- 	2,045	91		1,056						:	:	;	1.000	16,186	5 (S) (S) (S) (S) (S) (S) (S) (S) (S) (S)	1,08,003
:	30	:	6,721	31,201	760	187	143	:	:	9; -	:	35		:			,	:			•	:	1984)	19,19;	66,331
4	:	0	13,609	32,932	2,365	897	770	1,357	9	δı	æ	ଟ	11	:	:	៤រ	•				:	;	15.	# F.U.	87,724
	:	:	:	542,7	:	:	•	:	;	•	:	:	:	ť	:	:	:		:	:	:	:		7,912	12,80,25,1
19,402	115	-	:	1,32,126		:	·	÷	:	:	:	:		:	:		- -	:	:		:		-	1,32,126	1,16,961
880	1,32.	082	17 238	99,652	2,814	3,234	2,357	465,1	N. N.	391	1:8	32.02	282	116	ก็	72	<u>37.</u>	3	:		:	1.55.1	12.971	1,11,92;	3,27,700
;		:	7,502,5	1,43,600	1,937	:		:	:	:	:	:	:		:	:	:		:	:	•	:	1,9.17	1,45,543	2,32,620
38,517	13	GE.	181	1,62,043	485	2,575	147	17,138	38	စ	31	ត	370	2	£-	હ	1,100	•	:	:	:	:	21,913	1.73,555	3,40,106
-	:	:	77	05,771	:	:	:	:	5,044	:	:	:	:	:				•	:	:	:	:	5,011	70,816	2,62,176
7,512	1,178	:		79.246	:	:	:		•		;	140	:	:	:	:	:	:	:	,	:		160	79,106	79,439
1,24,776	7 1,232	68,394	12,59,867	1,58,11,415	5,15,125	2,35,194	1,00,641	69.723	16,023	7,835	13,066	4,70.5	6,216	7,410	1,743	3,390	:	2, 10s	7.1	141	3	196	#'0'24's	1.68,14,509	1,98,0 ,307
Dun Canai	Bijnor Canal	Garia Canal	Sarda Canal .	TOTAL . 1	Betwn Cunal	Ken (anal	Dhasan Cunal	Ghaggar Canal	Pahuj and Garhman Canals	Lakes and Tank, in Jhansi District	Majdgawan Tank	Lakes and Tanks in Hamirpur District	Tanks in Rand District	Scori Lake	Sukhra Canal	Ghori Nadi Scheme	Kitham Ileservoi	Barnar Lake and Canal	Bala Sagar Luke	Jaiwan'i Tank	Kunalpwa Tana	Bai am Tank	Total	TOTAL PROVINCES. UNITED TO PROVINCES.	. vo barray)

UMPRODUCTIVE

No. 35A-DEPAILED ACCOUNT of DIRECT RECEIPTS from PRESENTON, NAVIGATION, EMBANKARINT and DRAINAGE WORKS for which Capture Accounts

		are	are kept for the	8	year ended	31st March 1930—contd	rch 193()—contd.			,			
Gass of Were.	Peulingi e and Canaese	Water Rater.	Oaners' hates	Water pply of Towns	Safe ' of Water,	Plant stron.	Culurt Can d Produce	Wates Powes.	Мачи и гон.	Rent.	Fpra	Mr celle-	Indiate. Refunda	Pot vs.
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		' ≄ '-	: :	. #	II.	≃ ≃	24	 #	**	==	- · , ≃			. =
	Brought forward	1,98,68,307	601'62	2,52,176	3, 10,996	3,32,620	8,27,706	1,46,964	12,80,253	87,724	48::99	4,08,00,0	78,268	4.12,12,01.2
A.—Irrigation	Provincial Governments— contd. GOVERNMENT OF PUNIAB.				<u>-</u>					•			_	
Works-	Upper Bari Doab Canal	. 52,70,459		3,239	02,847	13,586	16,411	1,04,165	:	10,150	105	33,759	2,093	55,11,626
r.Boduczive	Western Junna Canal	40,23,704	:	:	46,341	11,052	2,569	9,494	58,217	902'0	922	10,487	2,310	11,68,421
	Sidhnai Canals	3,46,638	:	:	883	1,049	145	:	:	£5 7	:	2,900	433	3,51,645
	Sirbind Canal	. 50,57,418	:	4,301	42,226	24.106	2,987	1,30,713	7,240	13,259	:	1,83,001	052	64,68,580
	Central Workshops (Commercial Account)	:	:	:	:	:	:	:	:	:	:	(a) 7,824	:	7.894
	Chenab Inundation Canal	2,47,379	:	:	91	1,002	110	:	:	388	:	199	177	2,48,928
	Lower Chenab Canal	. 1,22,57,318	29	37,048	31,601	27.76	12,181	20,194	:	28,311	163	65,438	895	1,24,00,163
	Lower Jhelum Canal	33,60,135	:	1,243	7,543	1,953	2,370	20,787	:	11,759	823	3,622	513	34,09,730
	Upper Chenab Canal	. 33,17,020	:	:	543	793	611	:	:	14,640	6	15,057	1,748	33,46,433
	Upper Jhelum Canal	. 15,06,504	ì	:	883	889	202	:	:	10,014	10	72,720	606'1	16,89,057
,	Lower Barn Doab Canal	. 51,83,995	:	:	34,155	1,784	134	890'9	:	16,939	:	16,284	181	52,58,578
•	Sutlej Valley Project	. 31,41,894	:	က	32,416	7,699	1,573	:	276	15,675	277	32,727	(6): 31,706	32, C0,704
		4 37,11,464	57	42,834	2,63,528	73,239	46,810	2,91,421	65,733	1,31,306	1,581	4,42,008	43,283	4,50,21,898
	Muzaffargarh Inundation Canal .	1,51,695	:	:	338	3,639	338	:	:	2,488	15	195	359	1,58 479
UMFRODI CLIVE .	. Indus Inundation Canal ,	. 98,897	:	:	237	7,168	82		:	1,965	:	1,611	2	1,09,839
	Shahpur Canal	. 77,769	:	:	630	19	50	:	:	46	:	77	195	78 412
	Ghaggar Canal	5,041	:	:	:	:	:	:	:	175	:	54	:	5.270
		3,3 ,332		:	1,205	10,768	CO#	÷	:	4,725	15	2,146	291	3,52,000
	Total—Government of Pullab	4 40 44 796	67	42,834	2,59,733	84,007	47,210	2,91,421	65,733	1,36,031	1,596	4,44,154	43,874	4,53,73,658
									•					

PRODUCITY	Shundachounce Cons.						2			1.963	780	100,000	O H		G
		:	_	:	:	:	3	:	:			:	3	:	5f-047
	Man Canals	_	08	<u>-</u>	:	:		:	:	:	371	:	3,167	:	8,633
	Nwadet Canal System	:			:	:	405	:	;	:	164	:	1,149	٠,	1,713
	Ngapyaung Canal System	:		 :	:	:	30	:	:	:	:	:	169	:	861
٠	Thindwe Canal System	:				:	39	:	:	:	:	:	1,381	:	1.42n
	Minye and Tumok Canals System.	:		<u>-</u>	:	:	224	:	:	:		:	831	:	1,108
	Zidaw Canal System		86 -		:	:	150	:	i	:	1,763	:	8,770	1,451	4,318
	Finda Canal System		 =	:	:	:	:		:	:	63	:	624	:	503
	Nathlwe Canal System.	:		:	:	Ø			:	:	33	:	ei d	:	6 <u>9</u> 4
	Kyine Canal System		10	:	:	819	144	•		:	213	:	1,015	:	2,7(0)
	Htonjyi Canal System	:		•	:	823	16	:	:	:	:	;	428	:	1,267
	Meiktila Lako	: 		:	:	888	:	:	:	:	200	173	1,034	959	1.11
	Shwebo Canal	2,1	2,174		:	111	302	:	Ē	:	4,728	35	17,970	1,369	z4,631
	Mon Canals		2,679		:	10	112	œ	:	:	8,918	:	7,999	£\$8.45	10,681
		6,0	5,038			2,770	1,800	æ		1,363	19,671	198	898'07	8,129	56,580
								7.7.10							
URREDUCTIVE	Nyamgyan-Minhia Tank	:		·	:	1,872	:	:	:	:	534	:	2,1,3	929	3,679
	Kyankse Tank	:		 :	•	:	:	:	:	:	66	:	1,268	:	1,362
•	Salin Canals		18	:	:	:	:	125	:	:	512	:	12,433	:	13,077
C. a	Mandaley Canal		704	:	:	3,772	304	96	:	:	5,073	on	9,429	3,954	13,484
nd G	Ye-u-('anal	4,5	4,302		:	:	:	;	:	:	3,575	:	1,376	1,033	เละห
inalizat		5,6	5,084		:	6,044	804	221	:	:	7,709	œ	20,615	516,5	30,723
ration,	T. JAY IREIGATION	10,122		:	:	8,474	2,194	926		1,803	20,356	902	67,483	14,07.1	96,308
etc.	, arried over	6,89,13,103		79,166	2,95,010	6,09,729	3,16,627	3,74,916	4,38,385	18,45,086	2,23,755	67,930	N,59 917	1,99,213	6,83,94,912
					(4)	mesonts arefl	(a) Represents profits of Commercial concern.	al concern.							

(a) Represents profts of Comnorcial concern.
(b) Includes Rs. 28,949 crellinhle to the Bahawalyar and Bikaner States.

** *** DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which Capital Accounts and Accounts and Accounts are leaf for the year ended 31st. March 1930—contd. are kept for the year ended 31st March 1930-contd.

2,104 2,25,240 8,72,938 R 6,83,94,912 16,494 9,69,236 96,303 6,47,693 845 2,350 12,868 5,20,096 1,10,681 2,00,921 3,929 147 800 TOTAL. R 1,22,242 14,074 1,876 1,846 1,900 3,785 698'41 1,885 R ã Deduct-: : : H 8,52,247 87,483 9,809 391 3,464 13,722 23,593 16,462 1,928 46,605 3,929 **c0,327** 1,27,810 287 147 366 150 Miscella-neous. Profits and other recoveries from Governe Comment Under-takings. 1,10,681 1,10,681 1,10,681 1,10,681 œ : : : : 246 R 67,930 **4** 206 ş 3 Fines. : : : : : : 4,118 B 2,23,765 20,386 4,952 2,594 29,2.9 Rents of Buildings. 523 228 300 556 88 8,853 3,901 : : R 13,46,986 6,17,458 Navigation. 1,363 1,75,237 6,94,058 1,75,237 6,17,458 6,92,695 : : : : : B. 4,38,385 Water Power. : : : : : : : : | : : : : . (3,74,916) 30 259 Other Canal Produce. જ્ઞ 223 8 : : : : ፥ : B,16,627 Plantation. 2,194 1,546 301 2,819 2,765 4 5,013 817 4 : : : : : : Beceipta from Workshops. : : : : : : : : : : : : : : ## **:** : B 6,09,729 8,414 1,273 1,273 1,273 6,687 Sales of Water. : : : : : ; : : H H H 2,95,010 Water Supply of Towns. ፥ : : : : : : : : : : : ፥ ፥ : : Owners' Rates. : : : : : : ŧ : 8,39,13,109 10,122 10,122 Water Rates. : : : : : : : : : Provincial Governments Government Commercial Under-Zwebat Moyingyi Embank-ment. ij. O.F Maubin Island Embankment . Yandoon Island Embank-ment. GOVERNMENT OF BURKA-Thongwa Island Embankment. Irrawaddy Embankment River Training works Pyuntaza Plain. Pagn River Embankment TOTAL NAVIGATION PROTENCES AND CANALS. Brought forward TOTAL—GOVERNMENT BURMA. Paghine Embankment Sittang Embankment Pegu-Sittang Canal Twante Canal PRODUCETYE . UNPRODUCEITE AM OR WORKS.

8,66,837	54,824	2,69,601	38,00,316	26,715	10,173	12,075	7,092	38,40.1	14,172	12,147	56,682	1,431	6,091	7,876	2,284	26,995	2,18,282	0,457	14,945	7,497	2,153	1,11,018	2,23,458	7,368	1,740	8,12,945	1,39,24,454
699'9	310	1,505	17,173	:	**	y	÷	Lo	53	330	39	:	12	:	158	Q.	969	I	125	:	:	79	1,691	:	:	3,00,5	1,67,274
51,403	1,080	1,653	1,92,650	738	300	385	95	5,611	642	2002	794	7	147	1,474	297	283	2,369	16	291	193	34	2,694	3,728	232	33	21,923	11,72,737
:	:	:		:	:	:	:	:	:	:	:	:	:	:	:	:	:	i	;	:	;	:	:	;	:	:	1,10,681
:	:	191	2,320	:	:	:	:	જા	:	:	:	:	m	:	:	:	:	:	:	:	:	:	:	:	•	9	70,496
6,552	543	3,126	22,976	:	:	33	G	386	138	16	786	88	33	:	93	430	2,010	9	39	æ	4	742	6,058	09%	54	10,454	2,75,950
86,291	:	:	1,20,106	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	115	:	:	:	116	21,60,150
:	:	:	3,538	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	;	:	:	4,41,923
10,446	1,289	2,713	10,917	\$	37	36	389	1,299	1,072	828	619	8	20	418	283	4,978	951	40 4	432	328	13	2,798	3,260	986	10	19,467	3,92,122
13,428	709	3,618	28,280		:	;	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	į	:	:	:	8,49,920
2,148	:	:	9,050	:	:	:	:	:		:	•	:	:	i	:	:	:	:	:	:	:	:	;	:	;		9,050
675	:	:	18,812	:	87	;	:	277	·	:	er er		:	•	:	:	п	:	12	:	:	8	3	1,200	:	1,672	6,33,228
:	:	;	:	:	:	:	:		:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	•••	i	2,95,010 6,33,228
:	:	:	2,580	:	:	:	:	:	;	:	:	;	:	:	:	:	:	:	:	:	:	:	:	:	:	:	82,046
7,02,613	51,513	2,59,833	34,65,200	26,398	9,763	11,569	6,539	25,871	12,340	9,626	55,001	1,382	5,850	5,786	1,563	21,305	2,13,647	8,923	14,287	6,892	2,060	1,04,708	2,12,360	4,710	1,659	7,62,193	6,73,88,425
Orissa Project	Dhaka Canal	Tribeni Canal	"LOTAL GOVERNMENT OF Brain & Charses	GOVERNMENT OF CENTRAL PROVINCES. Khajari-Aranda	Marowda	Pindinon	Bumal	Kamtek Reservoir	Khairbunda	Chandpur	Asola-Mendha	Niwar Tar-Ametha Reservoir .	Bergra Kalan with Mohari	Jonania	Kattanjheri	Ghorajheri	Tandula Canal	Naleshwar	Chorkamara	Bodulkasa	Borina Naln	Wainganga Canal	Mahanadi Canal	Parist	Jagws	Carried over	J
				orks.																							1

	*** DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, are kept for the year ended 31st	r of Dir	ECT RE	CEIPTS	s from Innigari are kept for the	nriga.	TION, I	on, Navigan yeur ended		Embankmen March 1930-	EMBANKMENT and DRAINAGE March 1930—concld.	Draina L	ев Wor	Ks for wh	WORKS for which CAPITAL	L ACCOUNTS
A T	P . VYINGES AND GARAES.	Water Rates,	Owners' Rates.	Water Supply of Towns.	Sules of Waier	Records from volk-	Plantat 100.	Other Canal Produce.	Waler Power.	Navigation	Rents of Buildings,	Fines.	Miscolancous receveries from govern- neut Commercial Under- takings.	Міссопапесия.	Deiuce- Befonds.	Torae.
		a	A	#	2	2	at a	;— ====================================	æ	æ	et et	g#	æ	4	æ	Ħ
	Brought forward	6.73,88,425	82,046	2	6.33,228	S	8	3,92,122	4,41,923	21,60,150	2,75,950	70,496	1,10,681	11,72,737	1,57,274	7,32,24.464
riga. Works,	Provino —conta. Govern vi		<u> </u>	:	1,179	:	:	19,667	:	115	10,454	ıa	:	21,623	3,084	8,12,945
or vetive	E Kuserla	1,177	:	:	:		:	88	:	:	;	ê	:	85	۲	1,263
		12,893	:		•	:	;	ର		:	29	:	:	489	31	13,603
	Chandia Nala	2,143	;			:	•	133	•	:	61	:	:	82	:	2,285
	Amari	924	:		•				:	:	11	Ç.)	:	39	:	976
	Bori		:	:		:	:	908	:	:	76	:	:	447	:	877
	Boharibund	1,420		:	:		:	212	:	:	- 626	:	:	1,863	:	3,724
	Mala	4,530	•	:	•	:		22		;	177	:	:	27.	ø	4.753
	Surkai Poondi	:	:	:	:	:		153	:	:		:	:	298	:	461
	Simtar Nala	:	:		:	•				•		:	:	86	:	86
	Kharung	1,412	:	:	:	•	•	497	•	:	609	:	:	3,040		5,668
	POTAL—GOUBENMENT OF CRIN- TRAL PROVINCES	7,88,692	:		1,679	:		21,0.43	:	116	11,630	7	:	28,606	3,122	8,46,533
	Total Bounding Govers.	6,81,75,117	82,046	2,95,010 (6,34,900	6,34,900	9,050	3,49,920 4	4,13,155	4.41,923	21,60,905	2,87,580	70,503	1,10,681	12 01,243	1,60,986	7,40,70,997
	Fotal-'' rntral Government.	17,23,806	:	:	3,211	:	962	18	1,31,642		7,654	2,971	:	38,457	1,598	19,07,123
	GRAND TOTAL	6,98,98,923		82,746 2,95,010 6,38,111	6,38,111	9,050	9,050 8,50,882	4,13,178	6,78,565	21,60,285	2,95,234	73,474	1,10,681	12,39,700	1,61,994	7 50,78,120
	_	_														

No. 36.-ABSTRACT ACCOUNT of Working Expenses and Maintenance of Irrigation Navigation, Embankment and Drainage Works for which Capital Accounts are kept for the year ended 31st March 1930.

	A.—IBBIGATIO	N WORKS.	B.—NAVIGATION, AND DEAINAG	EMBANKMENT E WORKS.	-
	PRODUCTIVE.	Umproductive.	PRODUCTIVE.	Unfeudrotive.	Total.
Central Government.	R	R	H.	R	R
Saluchistan	1 1	34,180		•••	34,130
Torth-West Frontier Province	4,28,121	6,25,370			10,53,491
Rajputana		88,419			88,429
Expenditure in England unaccounted for in India	1	12			12
TOTAL CENTRAL .	4,28, '21	7,47,941			11,76,062
Provincial Governments.	;				
dovernment of Madras	45.37,346	3,96,501		3,33,328	52,67,178
Foreinment of Bombay	31,83,456	\$2,18,586	;		63,07,042
Government of Bengal		2,34,805		14,89,455	17,24,460
Government of United Provinces .	68,83,793	10,09,206	,,,) }	 	78,95,001
Gevernment of Panjab	2,43 58,242 	19,34,043	;		2,62,9 2,2 88
Gevenment of Buima	20,01,079	5,54,285	15,48,034	550,98,8	49 68,364
Government of Bihar and Orissa .		21,84,937	 		21,84,937
Gavernment of Central Provinces	•••	11,92,104	•••		11 92,10 <u>4</u>
TOTAL PROVINCIAL .	4,09,65,918	1,07,19,473	15,43,034	25,92,949	5,59,21,874
PROVINCIAL .	4,13,94,039	1,14,67,414	15,43,034	26,92,949	5,70,97,436

HENT AND DRAINAGE WOPER Ę

52.	for which Capital Accounts are kept for the year	re kept for th	ne year ende	kept for the year ended 31st March 1930.				
CRASH OF WURKS.	Provinges and Canals.	Extensions and Improvements.	Maintenace and repairs,	Establishment,	Tools and Plant,	Suspense	Dedset—Bevor- eries on Berenus Account.	Net Total.
-irrigation Works-	Central Government.	#	##	e#i	æi	æ	##	p#
Caproductive	Shebo Canal	:	1,926	3,923	186	:	ςų	6,033
	Khushdil Khan Canal	459	10,120	6,777	456	:	19	17,798
	Nari Weir Canal	:	6,002	4,205	37	:	:	10,304
	Total . NORFE-WEST FRONTIER PROVINCE.	450	18,108	14,905	649	:	21	34,130
Productive .	Lower Swat Canal	4,660	1,61,773	2,00,103	4,224	-6,239	:	3,55,521
	Kabul Biver Canal	480	31,026	40,300	794	:	:	72,600
	Total	0,140	1,82,799	2,40,403	5,018	-6,289	:	4,98,121
Enproductive .	Upper Swat Canal	42,129	2,32,979	3,51,905	7,611	49 264	:	6,25,370
	Total .	47,269	4,15,778	5,92,308	12,629	14,493	:	10,53,491
Uniroduobive .	Tanks in Ajmer Sub-Collectorate	18,440	18,491	11,951	1.209	•	:	50,181
	Tanks in Renwar Sub-Collectorate	6,053	13,177	6,473	641	•	:	25,346
1	Tanks in Tedgarh Sub-Collectorate	:	9,157	3,423	392	:	:	12,902
	Total	24,495	39,825	21,847	2,282	:	:	88,429
	High Commissioner. Expenditure in England not accounted for in India	:	:	:	:	13		19
	TOTAL CENTRAL GOVERNMENT	72,223	4,73,711	6,29,080	15,570	-14,481	18	11,76,082

78,472	11,61,687	6,536	21,281	11,611	15,015	29,851	9604	0.282	1,06,957	807'9	28,811	29,775	72,301	28,800	4,309	18,353	3,30,731	11,97,640	13,652	67,251	2,86,858	1,45,963	16,072	1,511	45,87,346
:	:		:	:	:	:	:	:	:	:	:	í	:	:	:	:	:	•	:	:	:	:	:	: :	1 : 1
;	:	:	:	;	:	;	:	:	:	•	:	:	:	:	:	:	:	:	:	:	•	:	•	: :	
418	11,467	123	178	96	286	435	ബ	33	478	4.1	458	631	429	241	12	151	1,744	5,250	73	180	5,641	653	202	91 198 198	45,232
24,608	3,00,566	1,641	4,187	2,423	3,602	6,495	1,152	1,933	27,201	1,152	5,525	8,546	16,300	6,638	940	3,869	1,05,780	3,11,100	4,302	13,494	61,547	35,825	4,385	306	11,46,936
41,206	7,67,226	4,477	18,183	12,944	1,271	12,454	5,302	3,516	75,757	4,888	16,950	17,858	899'6F	22,408	3,207	16,915	1,91,741	8,66,712	7,430	48,003	1,39,121	1,02,346	6,280	1,189	29,01,872
12,240	76,429	205	1,267	-3,852	3,856	4.467	-1,770	008	3,528	929-	848	2,840	6,984	613	112	2,573	91,460	26,560	1.877	674	80,540	7,139	4,140	: :	4,43,806
		•	•	•	•	•	•	•		•		_•	•	•			•		-	•		•	•	•	•
•	•	•	•	•		•	•		•		•		•	•	•	•		•	•		•	•	•	•	•
			•					•					•												
					•	•				•					•			•		•	•				
		•		•	•	•	•	•	•		-	•		•	•	•		•		-	•	•	•		
rivaikuntam Anjout System .	łodavari Delta System .	Hehamathur Anicut System .	hadapalli Channel System .	Kalingaroyan Channel System.	Viddhachalam Anicut System	elundorai Anicut System	bembrambakkanı Tank System	farudur Anicut System	ennar River Canala System .	rkenkota Channel System .	irukkoyilur Anient System .	hatiatope Aniout System .	Palar Anicut System	Royyar Anient System .	umbana Tank System .	oiney Anicut System .	Periyar System	Cistua Systom	Vandiyar Channel System .	lanjam Minot Rivers System .	ower Coleroon Anicut System	ivi Pumping System	aludur Reservoir System .	Pohvaram Island Project	Nucleus Demonie
	12,240 41,206 24,608 418	12,240 41,206 24,608 418	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	12,240 41,206 24,608 418 76,429 7,67,225 3,00,566 11,467 11,611 123 11,6 <	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	12,240 41,206 24,606 418 76,429 7,67,226 3,00,666 11,467 11,647 11,647 11,647 <	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	11,240 41,206 24,608 418 11,610 24,608 4187 11,647 11,647 11,647 11,647 11,647 <	12,840 41,206 24,606 418 11,67 11,1467 11,1467 11,1467 11,1467 11,1467 11,1467 11,1467 11,1467 11,1467 11,1467 11,1467 11,1467 11,1467 <td>12,240 21,606 21,406 418 11,467 11,467 11,467 11,467 11,467 11,467 .</td> <td>$\begin{array}{cccccccccccccccccccccccccccccccccccc$</td> <td>13,240 41,266 24,606 418 11,467 11,164 11,164 11,164 11,164 11,164 11,164 11,164 11,164 11,164 11,164 <td>11,24.0 34,006 11,467 11,467 11,1467 11,1467 </td><td>11,447</td><td>76,226 3,00,566 11,467 13,1206 24,68 418 13,1206 11,467 13,1206 11,467 13,1206 11,467 13,1206 11,467 13,1206 11,467 13,120 11,221 11,22 11,22</td><td>12,240 44,77 1,541 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.0</td><td> 12,240</td><td> 1,2240 31,206 418 </td><td>12240 34,206 24,005 41,1467 11,11 11,1</td><td>12240 34,206 24,005 11,497 11,100 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,102 24,005 11,102,346 24,005 11,102 24,005 11,102,346 24,005 24,005 11,102,346 24,005 11,</td><td>112,240</td></td>	12,240 21,606 21,406 418 11,467 11,467 11,467 11,467 11,467 11,467 .	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	13,240 41,266 24,606 418 11,467 11,164 11,164 11,164 11,164 11,164 11,164 11,164 11,164 11,164 11,164 <td>11,24.0 34,006 11,467 11,467 11,1467 11,1467 </td> <td>11,447</td> <td>76,226 3,00,566 11,467 13,1206 24,68 418 13,1206 11,467 13,1206 11,467 13,1206 11,467 13,1206 11,467 13,1206 11,467 13,120 11,221 11,22 11,22</td> <td>12,240 44,77 1,541 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.0</td> <td> 12,240</td> <td> 1,2240 31,206 418 </td> <td>12240 34,206 24,005 41,1467 11,11 11,1</td> <td>12240 34,206 24,005 11,497 11,100 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,102 24,005 11,102,346 24,005 11,102 24,005 11,102,346 24,005 24,005 11,102,346 24,005 11,</td> <td>112,240</td>	11,24.0 34,006 11,467 11,467 11,1467 11,1467	11,447	76,226 3,00,566 11,467 13,1206 24,68 418 13,1206 11,467 13,1206 11,467 13,1206 11,467 13,1206 11,467 13,1206 11,467 13,120 11,221 11,22 11,22	12,240 44,77 1,541 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.0	12,240	1,2240 31,206 418	12240 34,206 24,005 41,1467 11,11 11,1	12240 34,206 24,005 11,497 11,100 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,497 11,102,346 24,005 11,102 24,005 11,102,346 24,005 11,102 24,005 11,102,346 24,005 24,005 11,102,346 24,005 11,	112,240

C, and CC.—Irrigation, etc.

No. 36-,

Provinces and Canaer	Exleusions and Improvements.	Maintenance and reyaire.	Establishment.	Tools and Fint.	Suspanse.	Deduct—Reco- veries on Revenue Account.	NET TOTAL.
	, æ	##	CF.	#	. 	##	æ
Brought forward	4,43,306	29,01,872	11,46,936	45,239	:	:	45,87,346
Provincial Governments—oom?.							
GOVERNMENT OF MADRAS—contd.							
Kurnool-Cuddapah Canal	10,533	069'06	35,305	341	:	:	1,86,869
Barur Tank	:	6,245	1,572	99	:	:	7,883
Vallur Anicut	-226	169	279	ଟୀ	:	:	746
Madras Water Supply and Irrigation System	-2,592	16,868	3,952	48	:	: 	18,276
Rushikulya System	8,305	1,17,334	40,201	619	į	:	1,00,419
Muniyera Project	:	5,266	2,184	33	:	:	7,483
Dondapad Tank	:	ıΩ	35	:	:	į	Off
Yerur Tank	:	:	6†	:	÷	;	49
Sagilera System	. 600	4,569	1,304	11	i	;	6,390
Atmakur Tank		293	179	ଜୀ	ŧ	:	474
Jangamaheswarapuram Tank	:	:	43	:	:	:	£7
Anamasamudram Beraperu Tank	87-78	388	58	1	ŧ	:	319
Hajipuram Tank	:	330	174	ଣ	:	;	30g
Poonalur Tank	•	2,286	654	14	:	:	2,957
Markapur Tank	86	4,757	1,367	16	:	:	6.168
Nagaralli River System	-377	13,096	6,550	53	ŧ	:	18,322
Venkatapuran Tank	:	131	138	ତୀ	:	:	674
Bheranasi Tank	:	1,292	370	œ	:		1.670

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No. 86A.—DETAILED ACCOUNT of Working Expenses and Maintenance of Irrigation, Navigation, Embankment and Drainage Works for the year ended 31st March 1930—could.

CLASS UP WUEER.	PROTINGES AFTE CANAS	67	Estension- and Improvencints	Mamtmaner and repairs	Establishment.	Tools and Plant	snapense.	Deduct—Recover- 2es on Royenie Account.	NrT Total.
		Brought forward ntscontil.	- tt 4,93 050 i	R 34,14 (015	R 13,12,487	R 47,6.16	¥ :	# ::	52 67.178
A.—Iffigation works Proluctive	ifoveranding of Bombay Albhay Kachell (anal	MBAY .		1,013	1,862	136	:	:	6,011
	Sarfrazwah Canal			16,934	5,898	11.5	:		23,126
	Char Canal		5.	1,98,90 ,	48,077	2T3	÷	18	129,621,
	Great Manak Canal		:	38,535	14,320	715	:	:	53,570
	Gadiken Tank		•	100	13	~:		:	146
	Mayinkap Tank		-	100	43	**	:	:	146
	Sirkkur Canal		Sig.	82 080	21,173	23.5	÷	:	1,07,684
	Unharwah		3,957	81,994	21,.12	्टू इंट्री	:	10	1,07,506
	Begari Canal		6,697	1,20,148	1,08,870	1,135	÷	Į.	5,4.),119
	Desent Canal		¥(-1.0	5,07,203	1 27,230	1,326	:	97	0,40,940
	Fuleli (anal		1,657	1,35,413	68,195	2,873	÷	:	2,11,138
	sultha Canal		-1,535	10,731	607.6	Ε.	÷	:	11,236
	Naulakhi		•	41,963	912,81	1100	:	:	56,750
	Pinyari Canal		1 918	1,13,005	29,711	555	:	17.	1,45,170
, i	Indus Canal Right Bank		3,070	15,790	5,263	856	:	:	23,357
	Indus Canal Left Bank		8,829	51,205	19,008	758	:	55	80,365
	Sind Canal and Branches		16.907	87,297	25,873	270	:	:	1,30,347
	Rajib Chitti and Garang		-10	12,932	3,209	Fg.	:	:	16,165
	Canals in Rohri		6.209	1,05.023	28,304	610	:	C.	1,41,044
	Western Nora and Pritchard .		3,499	2,41,974	60,951	635	:	II	3,07,042
	Pbitta		:	5,650	1,403	15	:	:	7,068
	Grare Manamude.		: 	71,838	25,353	1,019	:		1,01,210

				_		-01	t	5144	_		
			•	•	:	524.12	7,258	 ក្តា កំតី	:	13	28,972
Indus Canals—other canals (Fulcli District)	trict)	:	•	•	1,352	13,725	11,883	478	:	15	17,123
•				•	215	19.899	468'9	274	:	:	242,72
· .		•	•	•	:	6,319	1,569	16	:	:	#u5'1
•		•		•	4,754	30,011	9,958	356	:	:	45,079
	•	•	•	- :-	3,111	802	4,781	174	•	:	F99'S
			•	-	:	16,786	1,168	- C		:	406'02
					68,023	21,10,115	6,90,067	14,226	, :	ĽJ	31,83,456
		٠	•			1.1	735	7	:	:	1,165
•	•		•		:	713	626	*** ***	:	•	1.7.36
Hatburti and Kharwut Canal.					7,669	26,715	26T 9	 	:	110	41.119
•	•		•	.	:	3.	:74	2	•		3
· · ·	•		•	•	;	S ::	199	- OI	:	:	1.010
			•		:	.,	- : Z	7 61	:	:	9101
			•		:	GOO	649	ī:	:	- ·	67:1
	•		•		:	919	1.196 1	š	:	 :	1 260
	•	•			:	100		11	:		1.153
•			•	.	:	7,710	.5.580	19:		•	17.651
Muchkundi Tanl	•	•	•		:	870	757	, ,	:	s	1000
Uhad dwadi Tank	•			.	:	(9F'L	2,518	ş	:	÷	1001
			•	.	:	2, 18,	1,993.3	117	:	:	1.00
			•		:	916	1,171	Ţ	:	:	1100
			•	- , -	1,133	6,57.3		ET:	:	:	19,618
	ວ	Cattied over	ver	<u></u>	101,8	50,695	ξ. 6	1,11	:	146	ogr ₆ ,
					4,93,050	31,11,005	13,12,487	17,4:36	:	: :	. EL. 19.1.

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WORKS WORKS -7

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Manntenance and repairs.	Establishment.	Tools and Plant.	Suspense	Deiust—Reco- vories on Revenue Account.	NET TOTAL.
		R 4,93,050	R. 34,14,065	B 13,12,487	B. 47,636	# :	# :	B. 52,67,178
	Brought forward	68,922	911'01'76	6,90,067	14,226	:	174	31,88,456
	Provincial Governments—contd.							
AIrrigation Works	GOVERNMENT OF BOMBAY—contd.	9,101	50,695	38,530	1,441	i	* 146	99,650
Unproductive—contd.	Upper Main River Works	:	3,151	4,374	871	:	:	7.673
	Maini Tank	;	2,482	3,444	116	:	:	6,043
	Ashti Tank	:	8,524	4,379	165	:	:	8,063
	Rewari Canal	:	1,479	2,064	69	i	:	3,602
	Shirsaphal Tank	:	2,218	3,867	38	:	:	6,123
	Lower Panjhra River Works	:	1,000	3,920	47	:	:	T'06'F
	Yerla River Irrigation Works	925	8,001	12,390	419	i	:	21,735
	Parenl Tank	:	484	1,058	11	:	:	1,553
	Mutha Canal, including Matoba Tank	6,250	40,197	81,043	788	i	;	1,28,278
	Gokak Canal, 1st Section and Storage Works		5,689	10,587	191	:	:	16,437
	Eastern Nara Works	2,616	2,13,513	1,37,874	4,290	i	:	3,58,192
	Mhaswad Tank	544	5,851	9,459	108	:	:	15,962
	Jamrao Canal	16,528	3,14,222	3,02,659	4,293	i	14	0,37,688
	Jamda Canal	i	5,998	5,827	- 381	:	:	12,106
	Pathri Tank	. 507	1,758	2,814	106	:	:	5,185
	Nira Left Bank Canal, and Shetphal Tank	928	83,812	2,12,130	2,308	ŧ	:	2,99,178
	Hasanaliwah	-817	21,945	15,305	317	i	:	36,750
	Dad Canal	-4,500	1,17,404	180'98	1,749	:	:	2,00,734
-								

	6,582	1,914	7,408	26,417	4,194	3,96,790	1,259	58,014	2,132	1,25,410	2,43,983	2,07,521	32,13,586	63,97,042		2,34,806	1,03,707	6,27,559	1,00,618	6,83,558	70,832	53,381	17,24,460	1,33,45,640
	:	:	÷	:	:	Tä	:	:	:	495	:	191	873	1,047		78	133	6.41	80,754	0"	007'9	765	185,78 187,865	88,412
;	:	:	:	:	E	:	:	:	:	:	:	:	i			:	i	ŧ	:	:		:	, 1, 1	14,
-	99	16	T-9	क्र	36	2,212	11	120	9	262	1,581	1,968	26,271	30,407		2,650	1,641	16,519	5,306	16,697	2,255	1,602	42,980	1,32,763
-	1,036	301	1,166	40,475	099	2,41,313	108	11,518	2,097	25,242	1,49,248	2,09,990	17,13,397	24,03,464	 	1,38,734	14,272	2,26,309	50,496	1,54,050	21,434	15,224	5,12,954 6,61,688	43,67,630
-	5,490	1,597	4,485	14,554	3,408	87,584	1,050	30,025	15	1,00,260	91,616	84,480	14,12,812	38,23,227		73,970	57,988	1,33,018	1,24,018	8,62,240	52,643	37,320	7, 2,00,7 8,40,207	80,77,439
,	:	:	1,693	3,967	:	5,744	:	16,963	:	171	1,639	1,287	62.979	1,31,901		10,636	840	2,61,833	296	1,122	:	:	2,54,765	8,99,251
	•	•	•	•		•	•	•	•	•	•	•	<u> </u>	<u> </u>	 	<u>_</u>	•	•	•	•	•	•	• •	<u>.</u>
	•	•	•	•	•			•		•		•		TOTAL GOVERNMENT OF BOMBAY	GOVERNMENT OF BENGAL.	•		Canale		•		•	Total—B.—Navigation Total Government of Brigal	Carried over
THE TOTAL WOLF	Wangroli Tank .	Tranza Nagrama Tank	Savli Tank	Chankapur Tank .	Sahiat Tank	Godavari Canal	Futelao Tank	Kalri Canal	Dharma Canal	Mahiwah Canal .	Nira Right Bank Canal	Pravara River Works				Midnapore Canal .	Hijili Tidal Canal	Calentta and Eastern Canals	Sunderban Steamer Route	Madaripur Bhil Route	Dredger " Ronaldshay	Purchase of Dredger	;	-
															AIrrigation Works	Unproductive .	BNavigation, etc., Works.	and	ı na	. Te	ri or a	.tio	n, et	Α.

C. and CC. Irrigation, etc.

No. 864.—DETAILED ACCOUNT of Working Expenses and Maintenance of Irrigation, Navigation, Empankment and Drainlee Works for which Capital Accounts are kept for the year ended 31st March 1930—contd.

	PRUVINCES AND CLNAES.		and and Improvement.	Maintenance and repurs	Bstablishment,	Tools and Plant.	Suspense,	Dedard—Recover- ies on Revenue Account.	NET TUTAL
	Brough	Brought forward	# 8,99,251	# 80,77,439	B. 43,67,639	R 1,39,763	21	R. 88,412	R. 1,33,88,650
	Provincial Governments—contd.								
Works	GOVERNMENT OF UNITED PROVINCES.					-			
Productive .	Ganges Canal		1,01,1-1	7,69,438	13,15,346	24,417	:		22,10,392
	Lower Ganges Canal	•	41,013	5,75,360	11,87,893	16,301	:		17,70,607
	Bastern Jumna Canal		37.211	2,00,323	4,44,500	5,079	:		7,01,503
	Agra Canal	•	1 261	1,75,419	3,21,704	4,114	:	:	5,23,528
	Rohilkhand Canal	•	19,611	64,103	1,67,234	6,673	:	:	2,47,521
	Dun Canal	•	1,158	39,831	71,203	1,090	:		1,25,285
	Bijnot Canal	•	13 857	18,741	24,885	1,208	:		48,691
	Garai Canal		1115	7,622	10,560	5(5)	:	•	10,529
	Sarda (anal	•		5,60,200	6,69,492	7,041	:		12,36,730
		Total .	9 21 4.7	94,40,076	41,58,207	66,087	:		68,85,796
Unploductive	Betwa Canal	•	7,:73	1,04,182	2,07,563	2,361	:		3,21,481
	Ken Canal		802,02	76,625	1,54,425	3,211	:	:	2,53,799
	Dhassan Canal	•	655	58,155	96,897	1,463	:	:	1.56,774
	Ghaggar Canal	•	627	47,945	72,839	1,262	÷	:	1,21,805
	Pahuj and Garhmau Canals	•	:	7,795	13,231	180	:	:	21,206
	Lakes and Tanks in Jhansi District	•	2,403	8,261	17,528	976	:	:	28,438
	Majhgawan Tank.	•	628	7,649	8,767	119	:	, :	14,063
	Lakes and Tanks in Hamirpur District		1.629	3,352	8,416	112	÷	:	13,409
	Tanks in Banda District	:	:	3,389	5,101	78		:	8,568
•	Seoi : Inkes	•	970	3.264	702'9	06	:	:	10,503

	Sukhm Cond	•					1,059	6,672	0836	17	£	:	16,438
	Goliar Nadi Scheme	•		٠	•		147	5,252	7,883	143	:	:	13,425
	Kitham Regressir	•			•	.	:	1,547	1,508	£	Ī	:	2,087
	Barwar Lake and Canal		•		•		:	2,880	4,703	99	I	:	7,049
	Bela Sagar Lake	•	٠.				721	:	1,148	16	:	:	1.886
	Jamaati Jank	•			•		<u> </u>	3,540	5,2,38	81		:	8,850
	Rupura Tank	•	•			•	÷	2,983	4.765	69		:	7,817
				F	Total		35,623	3,38,601	6,26,158	8,731	:	:	10,09,206
	Total Government of United Provincis	ENT OF	United	Provi	613		9,57,050	27,78.767	47,84,365	74.819	:		78,95,001
A.—Irrigation Works	HOVERNMENT OF PUNJAR	of Pun	JAB										
Productive	Upper Pari Doah Canal .	•					1,48,862	7,93,769	8,93,361	8,200	i	295	18,13,897
	Western Jumna Canal	•				•	1,11,765	7,13,869	10,26,649	11,529	:	80%	18,62,759
	Sidhnai Canals	•					7,70-3	80,463	11,096	304	:	31	1,30,524
	Sithind Canal	•					78,501	4,38,123	10,00,760	11,748	:	355	15,38,262
	Chenal Innudation Canal	•			•		7,501	1,38,022	032,450	600	:	. 70	2,15,916
	Lower Chenah Canal	•			•	.	7.72,967	21,32,830	22,19,130	1,31,449	:	33,408	52, 24, 178
	Lewer Jhelum Canal	•			•	.	8,30,06,8	18,87,358	10,24,678	2,47,414	÷	-1,00.5	34,90,553
C	Upper (henal Canal	•	•				3,94,381	8,7%,166	10,48,196	26,149	:	69,59	23,40,030
and	Upper Jhelum Canal	•				.	2,61,97.4	7,09,4131	7,62,021	997.49	÷	4,693	17,86,328
cc	Lower Bari Doub Canal	•			•		88,017	6,58,442	11,49,263	11,233	÷	18,505	15,66,670
. Trei	Sutlej Valley Unimet .	•					1,80,652	780,20,8 <u>4</u>	789'85'67	1,16,721	i	id)33,12,940	40,40,225
gation,							2,1,82,900	1,32,28,119	1,11,92,561	6,32,501	:	,33,75,539	2,43,68,212
ato.				Carried over	over"	<u></u>	11,56,201	1,08,56,200	100,23,004	2,07,582		âIF'88	2,12,89,681
				(a) Incl	ides Bs. 3º	1,07,454, 0)	a account of rece	(a) Includes B2, 33,07,454, on account of recoveries from the Balawalpur and Illumor States.	ıvalpur and Olkaner	Mates.			

C. and CC. Irrigation, stc.

No. 36 A.-DETAILED ACCOUNT of Working Entenses and Maintenance of Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept for the year ended 31st March 1930—contd.

Cales of Works.	Provisors and Canaes.	Extensions and Improvements.	Maintenance and 10paire	Establishment.	Tools and Plant.	Suspence.	Loss on Government Commercial v Undertakings.	Dedwor-Reco- verles on Beyenue Account.	Net Total
		11,56,301	£ 1,08,56,20 ,	R	# 9,07,589	# :	≄ :	H. 88,412	R 2,12,83,681
	Brought forward	93,82,900	1,32,26,119	1,11,92,261	6,32,501	:	:	33,75,539	2,43,58,242
trigation Works	×	1,53,903	4,19,734	2,72,973	1,972	:	:	909	8,48,076
Unproductive	Indus Inundation Canals	1,24,621	4,51,788	2,74,295	1,982	:	:	1,474	8,51,216
	Shahpur Canals	21,762	1,08,830	60,347	14,571	÷	:	:	2,05,510
	Ghaggar Canal	396	12,516	16,156	141	:	:		29,245
	TOTAL GOVERNMENT OF PUNJAR	3,00,685	9,92,868	6,28,771	18,702			1,980	19,84,046
Productive	GOVERNMENT OF BURMA. Shwetachaung Canal	2,019	16,349	14,705	999	ŧ	:		33,767
	Man Canals	13,220	27 593	44,850	1,472	222	:	:	87,712
	Nwadet Canal System	7,833	1,04.952	1,00,416	4,067	1,070	:	:	2,18,937
	Ngapyaung Canal System	233	95,828	77,925	3,464	911	:	:	1,78,361
	Thindwe Canal System	046	6,214	808'6	259	89	:	:	16,819
	Myinye and Tamok Ganal System .	6,340	62,857	63,522	2,495	656	:	:	1,35,870
	Zidaw Canal System	16,973	28,979	52,469	1,657	436	:	:	1,00,514
	Kinda Canal System	4,423	22,499	27,934	971	227	:	:	56,054
	Nathlwe Canal System	:	8,196	10,030	306	80	:	:	18,912
	Kyime Canal System	1,179	18,240	27,554	700	179	:	:	47,852
	Htongyi Canal System	389	1,567	2,310	02	18	:	:	1 3 11
	Meiktila Lake	4 57	6,377	(12,495	282	i	:	i	20,611
	Shwebo Canal	8,513	1,94,957	1,63,138	7,338	-6,042	:	10	3,67,894
	Mon Canal	17,192	3,52,392	3,27,560	13,328	3,560		:	7,14,032
		80.770	9.47.290	9.34.216	87.078	1 7.40		\$	90.01.070

1 94,060	67.877	080 04	1.18 566	7.9 2,54,820	FO	62		61,130	6,14,177	35,120	48.181	4,894	11,180	7.68.359	15.43 094	1.67.920	F.:0 66	4.846	4,040	1.48.14	745°74°1	3,19,164		8,69,966	8,69,966	8,69,966 24,13,0c0
:	: 							:	:	:	·	:	:	:	6)		: 	:						-		
:	:	:	;	:				:	:	:	:	:	:	7,68,352	7,68,352	:	:	:	:	:	:	:	:		7,68,162	7,68,352
83-	-181	: 	-1,073	-2,084	-3,426			9,353	-136	6,312	-6,390	:	-1,566		-22,786	-303		°°		443	:	1,320	1,274		21,612	
688	1,299	1,951	2,349	5,041	11,228	108,81	•	1,894	16,485	1,083	1,005	119	318	:	21,994	3,293	462	91	1,489	9,790	2,713	8,297	19,118		40,112	211'0F .
17,263	30,423	23,211	52,128	1,12,167	2, 6,192	11,60,408	1 C C	797'07	1,40,659	9,241	24,437	1,467	3,610	:	1,96,611	72,971	10,024	2,025	33,006	01,810	60,113	79,458	1,19,437		5,15,048	5,15,048
0,628	18,428	64,100	128,73	1,11,325	2,50,800	11,98,090	G	02,407	4,22,037	27,526	28,667	2,103	8,818	••	5,41,698	82,815	11,898	2,632	38,252	41,747	74,926	1,67,889	4,20,059		9,61,757	9,61,767
6,671	17,608	:	7,814	28,450	61.543	1,41,318	ď	7	35,101	2,612	372	1,116	:		39,165	8,441	6.42	:	2,850	35,626	286	62,190	1,10,078		1,40,243	1,40,243
-	•		•	•	<u>·</u>	•		•	•	•	•	•	•	•		•	•	•	•	•	•	•	•	2	•	• •
Nyungyan Minhla Tank	Kyankse Tank	Salin Canals	Mandalay Canal	Ye-u Canal		TOTAL A.—IRRIGATION		Mau-bin Island Embankment	Irrawnddy Embankınent	Thongwa Island Embankment	Twante Canal	Ela Embankment	Tamatakaw Sea Wall	Government Commercial Undertakings		Pegu-Sittaung Canal	Paghine Canal	Pega River Embankment	Zwebat Moyingyi Embankment	Sittaung Embankment	Yandoon Island Embankment	River Training Works in Pyuntaza Plain	TOTAL		TOTAL B.—NAVIGATION	TOTAL B.—NAVIGATION TOTAL GOVERNMENT OF BURMA
Unproductive						:	B.—Navigation, etc., Works.			•						Unproductive						5 00	.		o de la companya de l	dga tion. e

No. 86A.—J)ETAIL	No. 86A.—I)ETAILED ACCOUNT of Working Expenses and Maintenance of Irri- for which Capital Accounts are kept for the year ended	₽ ×	LAINTENANC ept for the	в of Irrie year ended	ation, Navigation 31st March 1930-	IGATION,] 1930— <i>con</i>	n, Embankmen -concld.	t and Drai	LAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ept for the year ended 31st March 1930—concld.
CLASS OF WORKS.	PROTINGES AND CANALS.	Extensions and Improvements.	Maintenance and repairs,	Establishment.	-Tools and Plant.	Susponse.	Loss on Govern- ment Commercal Undertakings.	Deduct—Roov vories on Revenue Account.	Net Total.
		at a	33	æ	C#	H.	#	æ	æ
	Brought forward .	41,30,442	2,72,35,040	2,29,52,492	9,47,198	-23,198	7,68,352	34,65,993	5,25,41,333
	Provincial Governments—conid.								
AIrrigation Works.	GOVERNMENT OF BIHAR AND ORISSA.								
Unpreductive .	Son Project	46,817	4,20,692	6,70,475	22,542	-138	•	1,191	11,69,197
	Orissa Project	4,101	2,56,539	4,30,188	36,249	4,055	:	63	7,31,069
	Dhaka Canal	1,131	10 856	16,563	577	:	:	80	20,119
	Tribeni Canal	30,189	78,503	1,50,017	6,226	2,108	:	590	2,65,552
	TOTAL-GOVERNMENT OF BIHAR AND ORISSA	62,238	7,66,35.0	12,67,248	64,593	6,025	:	1,552	21,84,937
								}	
A.—Irrigation Works.									•
	GOVERNMENT OF CENTRAL FROVINCES.						,		
Unproductive	Khapri Aranda	:	2,900	5,420	75	:	:	=	8,364
	Marowda	:	1,298	2,399	19		•	:	3,716
	Pindraon	192	1,473	3,812	25	:	:	1	5,501
	Rumal	:	1,618	4,179	24	i	:	:	5,831
	Ramtek Reservoir	:	696'6	30,980	160	:	ĭ	21	41,078
	Khairbunda	:	7,287	22,367	109	:	:	•	29,763
	Chandpur	:	5,713	18,177	98	:	:	10	23,970
	Asola-Mendha	212	10,110	31,705	155	:	:	6	42,178
	ave 111 - A - Alla Danmenty	:	1,761	5,096	28	:	•	40	088'9

Detail Distail Wish Aveilait 1990of	•	:	and a		:	:	:	-	
		:	2,763	7,124	41	:	:	127	9,801
Kuttanjheri	•	:	1,577	8,899	78	:	:	G ₃	5,491
Ghorajherî	•	:	7,251	128,22	109	:	:	25	29,656
Tandula Canal	•	4,022	75,982	1,26,600	1,200	:	:	77	2,07,760
Naleshwar	•	1,104	4,081	14,014	11	:	:	74	19,272
Chorkanara	•	:	6,655	21,032	100	:	:	:	27,787
Bodulkasa	•	:	7,134	21,728	101	i	:	:	28,969
Borina Nala	•	:	1,830	3,894	20	:	:	:	5,244
Wainganga Canal	•	30	40,163	1,02,359	809	:	:	215	1,42,940
Mahanadi Canal	•	1,497	1,39,220	3,05,8\$9	2,118	i	:	55	4,19,219
Parint		:	3,087	10,045	33	ŧ	:	cs	14,385
Jakan	•	:	1,213	3,616	21	:	:	:	4,830
Ku-erla	•	•	1,076	3,171	16	:	:	:	4,263
Kumhari	•	:	1,507	3,865	R	:	i	*	5,388
Chandia Nala	•	164	189	2,030	11	:	:	:	2,795
Amari	•	:	1,773	5,145	26	:	:	:	6,944
Pori	•	:	3,089	7,312	46	:	:	325	10,152
Boharibund	•	:	101,01	14,738	78	:	:	:	19,916
Maia	•	:	1,070	3,300	18	:	:	H	4,385
Sinrar Nala	•	:		al	:	:	:	:	15
Kharung	•	14	5,930	10,396	68	i	:	:	16,439
TOTAL GOVERNMENT OF CENTRAL PROVINCES	IOVINCES	7,740	3,55,600	8,24,179	021.43	:	:	87.1	11,02,104
TOTAL-PROVINCIAL GOVERNMENTS	IENTS .	42,20,420	2,83,57,026	2,50,43,914	10,17,241	-17,173	7,68,352	31,68,116	6,56,21,374
TOTAL-CENTRAL GOVERNMENT	TKI	72,233	4,73,711	000'66'9	15,570	-14,481	:	16	11,76,062
GRAND TOTAL	AĽ.	42,02,643	2,88,30,747	2,56,72,974	10,32,811	-31,054	7,68,352	31,68,437	5,70,97,136

NEWRINE and DRAINAGE WORKS Ę.

CAASH OF WCRES.	Provinces and Canals,	Extensions and Improvements.	Maintenance and repairs.	Establishment,	Tools and Plant,	Suspense,	Deduct—Becoveries on Bevonus Account.	NET TOTAL.
Trigation Works	Central Government.	#	##	£#.	æ	##	#i	æ
Caproductive .	Shebo Canal	:	1,926	8,923	186	:	લ્ય	6,033
	Khushdil Khan Canal	459	10,120	6,777	456	:	119	17,793
	Nari Weir Canal	:	6,002	4,205	37	•	:	10,304
	Total North-West Frontier Province.	460	18,108	14,905	649		21	34,130
Productive .	Lower Swat Canal	4,660	1,61,773	2,00,103	4,224	-6,239	:	3,55,521
	Kabul Biver Canal	084	31,026	40,300	794	:	:	72,600
	Total	. 5,140	1,82,799	2,40,403	5,018	686,3—	:	4,98,121
Enproductive .	Upper Swat Canal	42,129	2,32,979	3,51,905	7,611	432,6—	:	6,25,370
	Total Raipuraxa.	47,269	4,15,778	5,92,308	12,629	14,493	:	10,53,491
Uniroductive	Tanks in Ajmer Sub-Collectorate	18,440	18,491	11,951	1.229	•••	:	181
	Tanks in Rawar Sub-Collectorate	6,055	13,177	6,473	641	:	:	25,346
	Tanks in Tedgarh Sub-Collectorate	:	9,157	3,423	352	:	:	12,902
	Total	24,495	39,825	21,847	2,262	:	:	88,429
	High Commissioner. Expenditure in England not accounted for in India	:	:	:	:	12		13
	TOTAL CENTRAL GOVERNMENT	72,223	4,73,711	6,29,080	15,570	-14,481	18	11,76,082
		•	_		-			•

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H H H H H H H H H H H H H H H H H H H	## ## ## ## ## ## ## ## ## ## ## ## ##
H. H. H. H. H. H. H. H. H. H. H. H. H. H	H H H H H H H H H H H H H H H H H H H
## ## ## ## ## ## ## ## ## ## ## ## ##	## ## ## ## ## ## ## ## ## ## ## ## ##
H. 1,238 1,326 1,326 1,326 1,326 1,326 1,326 1,326 1,326 1,036	H. H. H. H. H. H. H. H. H. H. H. H. H. H
	336 19 4 4 19 19 19 127,298 1,10,440 2,95,413 5,129 1,26,912 1,26,913 1,26,914 7,63,718 7,63,718 7,63,718 7,63,118 7,63,118 7,63,118 1,55,916 1,55,917 1,55,916 1,51,286 1,51

for are kept

the Total Central and Provincial. -11,812 59,309 1,585 6,81,482 62,808 12,798 6,74,049 88,24,060 1,02,95,455 6,85,048 15,76,302 -32,284 45,95,589 79,92,769 23,02,686 19,90,286 ¢, 18,81,754 5,33,094 6,38,356 15,94,250 52,476 4,928 76,95,702 6,34,947 12,793 11,28,358 41,231 TOTAL. 쑀 ፥ 5,043 Shan States Pedera-tion. 3,655 979 796 5,043 86 4 : : : : : : : : : ACCOUNT of Expenditure on Irrigation, Navigation, Embanement and Drainage Works for which no Capital Accounts 1,736 2,644 10,938 10,938 Govern-ment of Coerg. ፥ : 62 : : : : : : Government of Assam, Ħ : ፥ : : : : : : : : : : : : : 15,436 3,84,975 2,74,802 12,126 43,128 7,639 14,005 3,08,184 Government of Central Provinces. 28,263 -387 : ø : Government of Bihar and Orassa. 3,192 6,083 2,311 5,614 883 H 419 Œ, : : : : 18, PROVINCIAL GOVERNME Government of Barma. 96,896 82,089 18-7,083 6,877 9,617 2,206 8,68,608 1,64,409 3,59,384 9,224 æ RESERVED. Government of Punjah. 2,26,112 7,93,128 5,79,087 .83,054 7,93,128 # ; : : : : Government of United Provinces. 16,374 1,51,694 40,302 56,518 87,960 1,463 4,238 1,10,429 2,942 41,265 year ended 31st March 1930. : : 67,650 28,113 24,500 64,782 Government of Bengal. 270 5,158 2137,497 12,868 789 835 畔 : 5,548 10,714 Government of Bombay. 2,08,705 4,40,438 17,99,940 8,80,006 22,743 [14,71,395] 37,44,307 | 83,68,475 16,584 33,51,891 : : Ħ Government of Madias 1,61,989 35,22,819 11,713 19,481 1,21,329 25,74,725 1,84,534 5,760 2,21,488 6,47,883 16,503 ≃ : 2,10,067 9,41,355 11,74,328 35,633 1,639 08,532 2,97,007 1,585 21,577 1,61,974 6,833 -7,584 -256 TOTAL. : 群 162,70,9 5,07,791 (a) 07,791 Other æ • : : ፥ ፧ ፥ : : : : : : 6,543 4,845 1,641 6,643 Rajputana. at a : : : : : : : : ; : : CENTRAL GOVERNMENT 2,194 2,194 Delbi Pro-1,686 80 : œ : ፧ : : : : : ፧ : ። ï 1,81,807 3,78,560 North-West Frontier Province. 44,698 35,693 34,072 2,04,613 1,('69 1,15,760 21,520 31,923 228 -256 2,57,800 æ : ፡ : : 5,764 1,07,356 1,411 1,81,307 Baha-7,684 : : : : : : : : : æ (nds Œ. ፧ : ; : ; : : : • : : : : : : Cepital nor Revenue and B. and TOTAL A -IRRIGATION . Miscellaneous Expendi-Longation Works Improvements . Tools and Plant . Tools and Plant TOTAL TOTAL Testablishment Establishment Maintenance Repairs . Other charges Maintenance Grants-in-aid Extensions Works . Ropairs Works . Buspense . Suspense

Accounts are kept— Works	:	:	470	:	:	:	470	89,784	10	1,35,290	i	4,150	3,09,960	10,435	:	:	:	:	4,99,674	6,00,144
fixtensions and im- provements	:	:	47,698	:	:	:	47,698	2,15,680	:	1,539		12,119	:	:	:	7,577	:	:	2,36,915	3,14,613
	:	:	9,687	:	:	:	9,587	9,42,901	32,885	6,60,092	:	'81,538	096'66	1,30,811	:	66,287	:	:	20,14,474	20,24,061
Establishment .	:	:	73,980	:	:	:	73,880	2,65,021	18,637	5,13,493	:	1,02,028	1,35,109	1,51,041	:	13,234	:	:	11,98,563	12,72,443
Tools and Plant	:	:	1,398	:	:	:	1,398	20,211	671	24,881	:	307	14,265	14,062	:	2,009	:	:	76,496	₹68,77
Suspense	:	:	:	:	:	:	:	:	:	-20,378	:	98—	:	:	:	:	:	:	-20,414	-20,414
Grants-in-aid	:	:	:	:	:	:	:	:	:	:	:	:	00%	:	:	168	:	:	1,001	1,091
TOTAL			1,33,033				1,33,033	16 13,647	52,248	13,14,917		2,00,106	6,59,494	3,06,849		880,08			40.36,799	41.69,832
Miscellaneous Expendi-																				
Works	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Establishment .	:	:	2,626	:	:	:	2,636	:	:	7,081	:	:	42,558	6,757	:	:	i	:	56,396	69,032
Tools and Plant	:	:	20	:	:	:	93	:	:	390	:	:	4,933	:	:	:	:	:	5,323	6,373
Other Charges	:	:	2,059	:	:	:	2,069	:	:	11,014	:	:	1,36,985	21,197	:	:	:	:	1,69,196	1,71,255
Grants-in-aid	:	:	:	:	:	:	:	:	:	i	:	:	:	2,560	:	:	:	:	2,560	2,560
Suspense	:	:	:		:	:	:	:	:	:	:	:	-37,080	:	:	:	:	:	-37,080	- 37,080
TOTAL	:	:	4,746	:	:	:	4,745	:	:	18,485	:	:	1,47,396	\$19'08	<u> </u>	:	:	:	1,96,395	2,01,140
TOTAL BNAVIGATION, ETC., WORKS		=	1,37,778				1,37,778	15,13,597	62,918	13,33,102		2,00,106	7,06,890	3,36,863		90,038			42,33,194	43,70,979
TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, STG., WORKS FOR WHICH NO CAPITAL ACCOUNTS	- -	1,81,307 6,11,338		2,194	6,543 9	162,70,	6,09,173	6,643 9,07,701 16,09,175 52,57,904	84,20,723	14,01,052	1,61,694	9,93,234	10,75,198	3,42,896	3,08,184	880,08	10,938	6,043 1,	1,30,62,1 42,87,927	
Deduct—Amounts financed From Famine Relief	:	:	3	:	:	:	:	:	1605'50'11	1,000	:	:	:	:	:	:	:	:	17,03,294	17,03,294
Nat Amount financed beom- Ordinary Revenues	:	1,81,807 5,	6,11,338	2,194	6,543 9	9,07,791	6,00,173	62,57,904	17,18,429	14,00,052	1,61,694	9,93,234	10,75,198	3,42,896	f81'90's	880,00	10,938	6,043 1,	1,13,53,980 1,	1,29,63,133
(a) Represents Central Government's share of leave and pensionary charges of Irrigation Establishment in respect of	Gorten	mt's shar	e of leavo	nd penti	nary charge	s of Irriga	tion Establ	ishmeat in res	pect of Retries	Rerrice rendered prior to 1st April 1931 in the provinces named below. Madria Bombay Inited Province Linitato Linitato Linitato Linitato Linitato Linitato Linitato Linitato Linitato Linitato Linitato Linitato Linitato Linitato Linitato	to 1st April 193	1 in the provin	71,056 71,056 1,014,000 1,67,213 1,67,213 1,18,970 9,07,791	ř.						203

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Sections D. and DD.—Posts and Telegraphs.

Capital and Revenue Accounts.

Capital Charged to Revenue 11,38,355
Account Not charged to Revenue 33,07,339

Revenue Account Credits 71,29,967

Expenditure 71,29,967

Depreciation Fund Debits 2,66,914

				AMOU:	ST OF EACH AC	COUNT.
Major Head.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	Detail	Major He	ad Total.
				Detail.	Revenue.	Expenditure.
Heneral • •	39	General Results of the Indian Posts and Tele-		R	B.	R
General • • •	41	graphs Department General Results of the Indo-European Tele-	268	•••	•••	•••
	41	graph Department	253			***
Capital Account	40A	Indian Posts and Telegraphs Department— Abstract Account of Interest-bearing Capital Outlay	273			
	40B	Detailed Account of Capital Outlay .	275	45,74,789	•••	45 74,789
	41B	Indo-European Telegraph Department— Abstract Account of Interest-bearing Capital Outlay	2°5	,,,,	•••	
	41C	Detailed Account of Capital Outlay .	286	-1,29,095	•••	-1,29,095
		Total Capital Account .		44,45,694	•••	41,45,694
Revenue Account .	40 40F	Indian Posts and Telegraphs Department— Detailed Account of Profit of Lcss Detailed Account of Postage and Message	270	62,44,531	•••	•••
	40G	Revenue Detailed Account of Miscellaneous Revenue.	270 277	•••	8,81.80,492 2,47,69,141	***
		Indo-European Telegraph Department—				
	41A 41F 41G	Detailed Account of Profit or Loss Detailed Account of Message Revenue Detailed Account of Miscellaneous	284 257	7,35,535 	25,43,072	•••
		Reveuue	288		52,542	***
		Total .	1		11,55,45,247	
	1	Deduct—Working Expenses of the Indian Posts and Telegraphs I epartment Deduct—Working Expenses of the Indo-	281	11,26,16,175		
		European Telegraph Department	291	27,79,171	11,53,95,346	
		NET RECEIPTS .	!	ļ	1,49,901	•••
Interest • • •	39 41	Interest on Capital— Indian Posts and Telegraphs Department Indo-European Telegraph Department	268 283			65,77,989 5,51,9 78
		Total Revenue Account			1,49,901	71,29,967
Defreciation Fund .	40 I 41 I	Appropriation to Depreciation Fund— Indian Posts and Telegraphs Department Indo-European Telegraph Department.	282 202	•••	40,09,346 2,86,150	30 A 04
	40 I 41 Ī	Appropriation from Depreciation Fund— Indian Posts and Telegraphs Department Indo-European Telegraph Department	282 292	4++ 1++	***	2,55,492 11,422
		Total Depreciation Fund .			42,45,406	2,66,914

Sections D. and DD .- Posts and Telegraphs.

- (i) Indian Posts and Telegraphs Department.
- (ii) Indo-European Telegraph Department.

 CAPITAL AND REVENUE ACCOUNTS.

GENERAL.

Under this section are included the accounts of two independent Departments, the Indian Posts and Telegraphs Department and the Indo-European Telegraph Department. The latter system connects with that of the Indo-European Telegraph Company to form one of the routes for telegraphic communication between India and Europe, and also provides much of the internal communication in Persia. The Indian Posts and Telegraphs Department supplies Postal, Telegraph, Wireless and Telephone service in India. Traffic with Australia and other countries to the east of India is controlled by other Telegraph Administrations.

CAPITAL ACCOUNTS.

- 2. A commercial system of accounts has been introduced in both these Departments with effect from 1925-26. Block accounts have been prepared showing the present value of the existing assets. The Valuation Reports revealed that the amount of 'expired capital outlay' on 1st April 1925 was very considerable and that assets representing an appreciable amount of expenditure had been lost or abandoned in the past. A Depreciation Fund, contributions to which are made on a Sinking Fund plan, has also been instituted, but the Fund bears the cost of replacements to the extent of the depreciation accruing after 1st April 1925 only, while the balance of the expenditure, which corresponds to the expired capital outlay on the 1st April 1925, is met by interest-bearing advances from General Revenues.
- 3. All Capital Outlay, including that on renewals and replacements, is recorded under two capital major heads, 56-1 and 56-11, outside the Revenue Accounts. The reconstituted capital accounts of the two Departments started with the depreciated values of the assets existing on 1st April 1925 shown in the Valuation Reports, and interest is payable on these total amounts whether financed from Loan Funds or from Revenue. The capital account of the Indian Posts and Telegraphs Department has been reconstituted without reference to the portion of the assets constructed from Revenue or to the portion constructed from Loan Funds. It is impossible to distinguish in the reconstituted capital accounts, in which depreciated values have been taken and from which abandoned assets have been omitted, the portions which should and should not be charged to Revenue. Hence the Capital outlay prior to 1925-26 has not been distributed between outlay charged to Revenue and outlay not charged to Revenue. All expenditure on Postal Buildings is charged to Revenue and, in the accounts for 1925-26, the Stores and Manufacture Suspense balance was transferred by actual account adjustment from Capital met from Revenue to Capital not charged to Revenue. The portion of capital expenditure which the Government of India decide in each year to meet from Revenue is deducted in lump and transferred to a capital major head in the Revenue section of the account.

REVENUE ACCOUNTS.

4. The Revenue accounts of the two Departments were also then recrganised. Contributions to cover depreciation are charged as part of the year's working expenses and the departments also make a contribution to General Revenue to cover their pensionary liability towards their employees.

The general plan of the Revenue accounts of the Indian Posts and Telegraphs Department has undergone extensive revisions to enable the profit or loss under each of the four branches, Post Office, Telegraphs, Radio Telegraphs and Telephones, to be exhibited separately. The Revenue accounts of the Indo-European Telegraph Department have also been recast on the same plan, but there is only one Profit and Loss account for the whole Department.

- 5. The initial compilation of outlay on renewals and replacements is at present made under two sub-divisions. 56-I (b) and 56-II (b), of the Major heads 56-I and 56-II, the portion chargeable to the Depreciation Fund being transferred to the Fund through the Revenue accounts, but it is proposed to open two new Major heads in the Revenue section of the account for this purpose.
- 6. The various classes of receipts and expenditure are shown under descriptive heads in accounts Nos. 40 and 41-A. and the subsidiary statements.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

The major portion of the receipts of the Indian Posts and Telegraphs Department is derived from postage and message revenue which accrues chiefly from sale of stamps. A lump sum representing the Local Governments' share of the value of unified stamps used for revenue purposes is transferred annually to VII—Stamps (see Notes under Stamps, page 122). The other important sources of revenue are commission on money orders, rents of wires leased to railways and canals, rents recovered from subscribers to telephone exchanges and trunk call fees. The division of postage and message revenue between the Postal and Telegraph Branches is made on the basis of an actual enumeration of telegrams for specified periods of the year. The other receipts can be allocated directly to one branch or the other.

The working expenses of the Indian Posts and Telegraphs Department are principally incurred upon establishments, conveyance of mails, maintenance of telegraph and telephone lines and exchanges and wireless stations. The present arrangement of the accounts is such that expenditure on one branch or another is separately exhibited where this is possible. In the case of general charges or of charges incurred jointly by two branches, a distribution is made on the scientific basis which is the most suitable in each case.

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INDO-EUROPEAN TELEGRAPH DEPARTMENT.

The revenue of the Indo-European Telegraph Department accrues partly in India and partly in England. The Indian portion of the revenue is almost entirely Message Revenue, while the receipts in England represent the shares of this Department as determined by the Joint Purse Agreement and the Agreement governing the Australasian Message Fund. The former was concluded in 1879 with the other two Companies providing telegraphic communication between India and Europe in order to avoid ruinous competition. The receipts of all the three parties are pooled into a Joint Purse and then divided between them according to the Agreement. The Australasian Message Fund is the result of an agreement between the Joint Purse partners and the Eastern Extension Telegraph Co., which provides telegraphic communication between India and Australasia. Its object is to make up the loss due to the adoption of an uneconomic rate for Australian traffic. ing expenses of the Indo-European Telegraph Department are of similar nature to those of the Indian Posts and Telegraphs Department, but the position is complicated by the fact that the Department maintains and uses, under various agreements, some lines which are the property of the Persian Government.

?.--STATEMENT showing the GENERAL RESULTS of the Indian Posts and Telegraphes Department for the year ended 31st March 1930.

5 5 5		Gapital o	Capital outlay. (Fids account No. 40-B.)	No. 40-B.)		Gross Reccipts.		Working Exponses,	:	,	Net Preft (+)
		Daring	During the year.		Postare and	Miscellaneous		Depreciation,	Interest on Capital Outlay.	Erpenses.	Or Loss (—). (Tide Account No. 40.)
		Charged to Rovenue,	Not charged to Beyenne.	To end of the year.	Revenue. (Fide Account No. 40-F.)	Revenue, (Vide Account No. 40-E.)	Total.	100 EP-EL)			
(1)		ଶ	(8)	9	(2)	(9)	(f)	(8)	(6)	(10)	(11)
		a# I	#l	æ	p#	#i	ДŤ	##	##	æ	æ
	•	11,66,936	-3,174	2,30,77,608	6,60,07,053	1,29,69,515	7,89,76,568	8,04,13,329	7,10,572	8,11,23,901	-21,47,333
	•	:	20,62,783	10,26,89,262	2,20,68,995	61,52,788	2,82,21,783	2,69,86,783	47,55,942	3,17,42,725	-35,20,942
•		:	`±9,8€£	36,25,737	1,01,444	2,07,696	3,12,140	8,07,453	1,90,384	9,97,837	-6,85,697
•	. •		10,94,597	1,60,93,483	i	54,39,142	54,89,142	44,08,610	160'15'6	53,29,701	., 1,09,441
				-				16-19-anny 18-4-ann			
Tolae		11,66,936	84,07,558	14,54,85,090	8,81,80,492	2,47,69,141	11,29 49,633	11,26,16,175	65,77,989	11,91,94,164	62,44,531
					-				-	-	

Date, adversional . 2 mount 'w lifed ander '10-11teret.' 10 -11teret.' 1

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No. 40.—STATEMENT of the NET Profit or Loss from each branch of the Indian

Expenditure.	Po	st Office.	Telegraphs.	Ra iio.	Telephone.	TOTAL.
	-	£	R	R	£.	R
Working Expenses (India and England)—		6,01,824	5,72,177	1,34,891	1,04,957	14,18,849
C.—Direction D.—Accounts and Audit		25,89,769	8,04,951	31,026	86,921	35,12,567
E Traffic Control • • • •		32,66,914	6,51,176			89,18,090
F.—Engineering Expenses		•••	U8,05,605	1,09,186	8,46,180	77,60,971
G.—Pensionary Charges	•	41,28,974	14,13,187	60,060	1,32,660	60,34,881
H Stamps, Post Cards, etc. • • •		20,16,204	30,603	•••	•••	20,46,807
I.—Stationery and Printing		23,29,588	3,30,778	27,329	45,226	27,32,921
J.—Postal Expenses	. 6	5,85,51,440				6,85,51,440
K.—Telegraph Traffic · · · ·		•••	1,55,52,268	***	•••	1,55,52,268
L.—Radio Expenses	-			11,02,401		11,02,40
M.—Telephone Expenses	•	•••		•••	21,80,196	21,80,19
NProvision for Depreciation • • •		1,42,501	24,14,501	1,52,565	6,54,078	33,63,41
Inter-Branch Adjustments • • •		+11,77,049	-8,96,788	7,80,751 	+5,06,490	 ·
TOTAL (GROSS) WORKING EXPENSES	1	8.51,04,263	2,76,78,258	8,30,710	45,5€,608	11,81,69,53
O.—Deduct—Credits to Working Expenses		46,90,934	6,91,475	23,257	1,47,998	55,53,66
Net Working Expenses .		8,04,13,329	2,69,86,783	8,07,453	44,08,610	11,26,16,17
Interest on Capital Outlay		7,10,572	47,55,942	1,90,384	9,21,091	65,77,91
Total Expenditure Net <u>Profit (+)</u> or Loss (-)		8,11,23,901 21,47,338		9,97,637 6,85,697	58,29,701 1,09,441	11,91,94,1 -62,44,5
GRAND TOTAL			2.82.21.783		*	11.29.49.6

Posts and Telegraphs Department for the year ended 31st March 1950.

Receipts.	Post Office.	Telegraphs.	Radio,	Telephone.	Total,
	R	R	R	ŧ	Ħ
ross Receipts (India and England)—					
A.—Postage and Message Revenue	- 6,60,07,058	2,20,68,995	1,04,444	•••	8,81,80,499
B.—Miscellanecus Revenue	. 1,29,69,515	61,52,788	2,07,696	54,89,142	2,47,69,14
			1		
•					
	-	2 82 91 783			



No. 40-B .- STATEMENT of CAPITAL OUTLAY in the Indian Posts and

			OUTLAN DURIS
	Post Office.	Telegraphs,	Radio Tele- graphs.
1	3	3	4
	H.	R	R
Outlay on new Assets.			
Buildings	11,28,3°5	75,123	29,685
Railway Mail Vans owned by Post Office	\$8,631		***
Telegraph and Tele; I one Lines and Radio Masts and Aerials		30,87,702	21,927
Apparatus and Plant		2,96,201	1,77,761
TOTAL NEW ASSETS	11,00,036	84,59,126	2,20,278
DeductLevelpts; on Cupital Account		12,000	•••
Total	11,66,936	34, 17, 126	2,29,279
Stor's Li Manufacture Suspense	•••	18,77,061	h p q
An ancellaneous Posts and Telegraphs Advances	-9,120	25,504	,,,
NET OUTLAY ON NEW ASSETS	11,57,816	15,14,561	2,20,278
Expenditure on Renewals and Replacements-			
Baildings.	5,916	15,933	681
Rai way. Mail Vans cwred by Post Office			•••
Telegraph and Telephone Lines and Radio Masts and Aerials .		5,00,296	2,207
Apparatus and Plant		:'0,+59	21,420
Total Renewals and Replacements	5,946	5,18,222	21,374
TOTAL CAPITAL OUTLAY	11,63,702	20,62,783	2,53,647
Deduct Portion of Capital Outlay financed from Ordinary Revenues .	11,66,936	***	50 \$
CIPITAL OUTLAY NOT CHARGED TO REVENUE	-8,174	20,62,783	2,53,647

TELEGRAPHS DEPARTMENT during and to end of the year ended 31st March 1930.

			1		1	
Telephone.	Total.	Post Office.	Telegraphs,	Radio- Tele- graphs.	Telephone.	Total.
5		7	8	9	10	11.
Æ	æ	我	±.	R	R	R
59,071	12,92,184	2,37,35,564	1,41,87,651	11,75,526	7,31,371	3,91,80,41
	38,631	9, 02,5 6 8	44.1	•••	•••	9,02 56
7,54,814	38,64,373		7,43,72,738	6,12,729	95,57,950	8,48,43,41
2,42,733	7,16,796		34,79, 623	15,79,071	52,75,460	1,03,34,15
10,56,648	59,11,983	2,39,33,132	9,23,40,012	33,6.,326	1,55,65,081	13,52,10,55
5,058	17,058	11,07,583	13,000		5,658	11,24,74
10,51,590	58,94,925	2,28,30,547	9,23,28,012	23,67,82 3	1,53,60,023	18,40,85,90
. •••	-18,77,061		78,84,024	•••		73,84,02
6,126	28,498	8,386	3,956	-291	8,937	-3,72
10,57,716	39,89,366	2,28,22,161	9,97,08,050	33,67,035	1,55,68,960	14,14,66,206
78	12,228	2,52,539	91,716	2,803	8,494	3,55,61:
305		2,848			•••	2,84
19,765	5,28,32 8	•••	27,21,143	7,424	1,27,80,3	28,56.378
17,038	69,323		1,68,358	2,48,475	3,88,223	8,05,051
36,881	5,85,423	2,55,447	29,81,212	2,58,702	5,24,523	40,19,884
10,94,597	45,71,789	2,30,77,608	10,26,89,262	86,25,787	1,60,93,483	14,54,86,090
•••	11,66,936		ı			
10,94,597	94,07,853					

40-F.—DETAILED STATEMENT of Postage and Message Revenue of the Indian Posts and Telegraphs Department during the year ended 31st Murch 1930.

		A1	PORTION MENT HAT	weln Head Cure	•
	Total,	Post Office.	Telegraph c	Rado.	Telephone
Joint Postal and Telegraph Receipts:—	R	R	R	It	R
Sale of ordinary stamps	7,76,64,017	5,88,97,791	1,87,52,361	13,812	•••
Deduct-Refund of ordinary stamps	8,364	8,361			***
Deduct-Civil Departments' share of ordinary and unified stamps	47,57,200	47,57,200			***
Sale of Service stamps	94,30,962	91,::0,១ខេ			***
TOTAL JOINT POSTAL AND TELEGRAPH RICEIPTS .	8,23,29,115	6,35,63,192	1,87,52,961	19,862	
ostal Receipts :					**-
Postage realised in cash	22,67,669	22,67,669			,,,
Net receipts from other Postal Administrations	8,0,700	8,60,700	,		***
Total .	31,28,369	31,28,369		-	***
Poduci:-	(J1) = 'J1(I)'	013,200,7	•••		***
Refund of Postage	5,092	5,092			•••
Net payments to other Postal Administrations	6,79,416	6,79,416			•••
TOTAL DEDUCTIONS .	6,81,508	0,81.509			,,,
NET POSTAL RECEIPTS .	24,43,861	24,13,861			•••
elegraph (including Radio) Receipts:					
Receipts from State (bearing' messages, etc.	28,741		23,711	1	,
Telegraph charges realised in cosh	1,09,22,782		1,08,90,111	32,368	•••
Net receipts from other Telegraph Administrations .	2,86,830		2,86,870		
Net receipts from other Radio Companies	78,851		11,271	623,63	400
Total .	1,13,12,207	***	1,12,20,250	91,918	•••
Net payments to Indo-European Telegraph Depart-					
ment	5,64,838	***	5,64,388	j	•••
Net payments to other Telegraph Administrations .	67,48,488	•••	67,48,488	1	***
Net payments to other Radio Companies	13,988	***	13,988		***
Refunds of overcharges and payment of delivery charges	4,34,028	•••	1,33,351	677	***
Foreign Iraffic Exchange Adjustment (Transferred to Missellaneous Revenue)	1,44,099	•••	1,43,410	nSte	***
TCTAL .	79,04,991		79,03,625	1,366	449
Net Telegraph (including Radio) Receipts ,	34,07,216	891	83,16,634	90,552	
Tital Postage and Message Revenue	8,81,80,492	6,60,07,053	2,20,68,99;	1,04,444	

G.—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the Indian Posts and Telegraphs Department during the year ended 31st March 1930.

1	Total.	Post Office.	Telegraphs.	Radio.	Telephone
tal Receipts:-	R	R	R	I t.	R
Receipts on account of Money Orders and British Postal	1,22,16,307	1,22,16,307			
Deduct—Refunds.	393	393	•••		•••
20, 11.00					
Net .	1,22,15,914	1,22,15.914	•••		•••
ees and other Receipts	7,91,149	7,91,149	***		•••
					•••
Deduct—Miscellaneous Refunds	37,549	37,548	•••		•••
TOTAL POSTAL RECEIPTS .	1,29,69,515	1,29,69,515			
graph (including Radio) Receipts:—					
Rent of Wires and Instruments leased to Railways and	54,09,963		54,09,963		
decoveries from Guarantors	2,65,131		2,36,631	28,500	•••
'ees and other Receipts	5,43,305		3,64,798	1,78,507	•••
oreign Traffic Exchange Adjustment	1,44,099		1,43,410	689	•••
1	63,62,198		61,54,802	2,07,696	
				2,07,080	•••
Ocduct—Miscellancous Refunds	2,014	•••	2,014		•••
AL TELEGRAPH (INCLUDING RADIO) RECEIPTS	63,60,484		61,52,788	2,07,696	•••
phone Receipts:					
ent of Telephones	39,CO,531			1	39,60,531
elephone Call Fees	9,08,747			-	9,08,747
ecoveries from Guarantors	1,92,261	3**	***		1,92,261
oyaltics from Telephone Companies	3,83,165	•••	•••	.	3,83, 165
ees and other Receipts	17,951				17,951
	54,62,633	•••			54,62,055
Deduct—Miscellaneous Refunds ,	23,513		•••		23,51
TOTAL TELEPHONE RECEIPTS .	54,39,142		•••		54,39,145
TOTAL MISCELLANEOUS REVENUE .	2,47,69,141	1,29,69,515	61,52,788	2,07,696	54,89,145

GOVERNMENT OF INDIA, FOR THE YEAR 1929 30.

Accounts are kept—															ang altra paradag					
Works	:	:	0.74	:	:	:	0/4	29,781	 20	1,36,28U	:	4,150	098,80,8	10,43b	:	:	:	:	# 10°00°	##T'OO'o
provements	:	:	47,698	:	:	:	47,698	2,15,680	:	1,539	:	12,119	:	:	:	7,577	:	:	2,36,915	3,14,613
Maintenance and Repairs	:	:	9,587	:	:	:	9,587	9,42,901	32,885	6,60,092	:	81,538	096'66	1,30,811	:	66,287	i	:	20,14,474	20,24,061
Establishment.	<u>:</u>	:	73,880	:	:	:	73,880	2,65,021	18,637	5,13,493	:	1,02,028	1,35,109	1,61,041	:	13,234	:	:	11,98,563	12,72,443
Tools and Plant	:	:	1,398	:	:	:	1,398	20,211	671	24,881	:	307	14,265	14,062	:	2,099	i	 :	76,496	77,894
Suspense .	:	:	:	:	:	:	:	:	:	-20,378	:	-36	:	:	:	:	:	· :	-20,414	-20,414
Grants-in-aid	:	:	:	:	:	i	:	:	:	:	:	:	200	:	:	168	:	:	1,091	1,091
Toran .			1,33,033	:	:		1,33,033	15 13.607	52,248	18,14,917		2,00,106	6,59,494	3,06,849		90,088		:	40.36,799	41,69,832
Miscellaneous Expenditure-																				
Works	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Establishment .	:	:	2,626		:	:	2,036	:	:	7,081	:	:	42,558	6,757	:	:	:	:	56,396	59,032
Tools and Plant	:	:	9	:	:	:	3	:	:	390	:	:	4,933	:	:	:	:	:	5,323	5,373
Other Charges	:	:	2,059	:	:	:	2,059	:	:	11,014	:	:	1,36,985	21,197	:	:	:	:	1,69,196	1,71,265
Grants-in-sid	:	:	:	<u>:</u>	:	:	;	:	:	i	:	:	:	2,560	:	:	:	:	2,560	2,560
Suspense	:	:	:	:	:	:	:	:	:	:	:	:	-37,080	:	:	:	:	· :	-37,080	080'28 -
Total .	<u> :</u>	:	4,745	<u> </u> :	:	:	4,745	:	; :	18,485	:	:	1,47,396	\$19°08	:	:	:	:	1,96,395	9,01,140
TORLE B.—NAVIGATION, ETC., WORKS	:		1,37,778				1,37,778	15,13,597	62,218	13,33,102		2,00,106	7,06,890	3,36,863		90,088		1 :	49,33,194	43,70,972
TORLE EXPERDITURE ON ERRORS, NAVIGATION, NAVIGATION, NAVIGATION, NO CAPITAL ACCOUNTS ARR KRPT			1,81,307 5,11,338	2,194	6,643	102,70,6	16,09,173	6,643 9,07,701 16,09,173 52,57,904	34,20,723	14,01,052	1,61,694	9,93,234	10,75,108	3,42,896	3,08,184	880*06	10,938	5,043	6,043 1,30,67,254 1,46,427	724,854,24
Deduct—Amounts snanced From Famine Relief	:	:	1	:	:	:	:	:	17,02,291	1,000	:	:	:	:	:	:	:	:	17,03,294 1	17,03,294
Net Amour einenge brom Urdinart Refenues]:	1,81,807	6,11,338	2,194	6,543	162,70,6	.6,07,173	52,57,904	17,18,429	14,00,052	1,61,694	9,93,234	10,75,198	3, 12,890	3,08,184	880'00	10,938	6,043	1,13,53,960 1,	1,29,63,133
(4) Represents Central Gorernment's alsace of Laura and pentionary charges of Irrigation Establishment in respect of	1 G07 MT	ament's sh	are of leave	sand penul	onary char	jes of Irrig	ation Establ	delment in res	pect of service	Hadra Hadra Benday United Province Paund Province	to lat April 18:	31 in the privi	service rendered prior to 1st April 1931 in the previnces named below. Madras Bombay Third Province From Funite Provinces Funite Provinces 1,10,070	о ч. ,						

8,07,791

INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March 1930-contd.

nd in	England,	,								Dr B	TRIPUTION OF BISHT KRIWIE	Expendit Branches	Jer •
other Göverüments and Del ariments.	M1-cellanions charges.	Renewals and Berlace- ments chargerale to Depiceration Fund.	Deduct Fapendilure not from Depreciation knd.	Deinct-Craits for Services revilered to other Departments.	Donart—Stars of Estab- liervent ich labla to Capital, sto	Leave Salittop and Deputation Pay deaun in England,	Other Fepenses paid in angiand	Loss by Exchange.	10121	Post Office.	Telegraphs.	Radio.	T clephon 3.
ł	Ð.	£	B.	R	Æ	B	R.	R.	112	Đ.	B	R.	B
1,200	•••		•••			1,09,536	17,257	1,100	8,20, 844	5,02,773	2,07,680	43,701	26,490
-	•••								8,82.764	•••	3,04,297	141	78,407
			***						1,91,241	99,051	••	92,190	***
1,200						1,00,530	15,257	1,100	14,13,840	6,01,924	5,72,177	1,84,891	1,04,957
120				2,11,326		13,938		103	85,12,507	25, 50, 769	8,04,051	81,026	86,921
	CO, 31,881	***	•••	•••	•••				60,31,951	44,25,074	14,18,187	co,000	1,33,060
7 0 S	20,40,807					•••	***		20,10,807	20,10,204	30,903		***
) 4 0	27,82,021			•••		••		.,.	27,83,021	23,29,558	8,30,778	27,329	45,226
•••	33,63,415	1,07,108	1,07,108	***			***]	88,03,416	1,42,501	24,14,201	1,52,565	8,54,678
1,330	1,41,78,054	1,07,108	1 07,108	2,11,3.6		1,22 874	17,257	1,203	1,91,04,470	1,31,08,500	55,67,097	4,05,871	10,28,742
***		••	•	46 66,585	8,36,779	,	•••		55,53,66 <u>4</u>	46,90,934	6,91,475	23,257	1,47,098
1,320	1,41,78,051	1,07,108	1,07,108	49,78,911	8,86,779	1,92,574	17,257	1,303	1,35,50,506	74,17,936	45,74,522	9,82,014	8,75,744
851	•••	•••				42,7(6		370	6,22,080	4,60,407	1,36,480		•••
-						•••			32,95,104	27,80,417	5,11,087		***
651						42,760		370	29,18,090	\$2,08,014	6,51,178	-	
27,5 19						88, 528	2,01,383	2,651	(α) —81,48,069 5,09,35,302	4,77,80,293	•••		140
	**			•••					70,81,858	70,81,853	***		•••
100	•••		100	***	401			**	1,26,80,324	1,36,89,824	•••		•••
27,040			•••	•••		23,825	2,0 ,833	2,551	7,16,99,509 —31,48,069	6,85,51,440			
451	1**		***		***	10,492		171	1,24,03,190 (a) +81,48,009	}	1,65,52,268	101	 M4
 28,654			•••		4	96,050	2,05,333	8,892	8, 60, 21, 708	7,18,18,854	1,62,03,444		•••
29,974	1,41,78,054	1,07,108	1,07,108	48,18,211	8,56,779	2,12,900	8,10,590	4,595	10,15,72,604	7,92,80,200	2,10 77,968	3,62,614	6,75,744

(a) Represents lump sum transfer from Abstract J. to Abstract K. on account or share of cost of Combined Univer-

D. & DD.—Posts and Telegraphs,

No. 40-11.-STATEMENT of WORKING EXPE

		-,									Expen	מו
Heads.	Pay of Officers.	Par of Permaneut Es- table-hment.	Pay of Temporary Es-	Allovances, Honoraria,	Regules to Dalidings.	Regard to Apparatuant	Review of Thermph and Triangle Engantering Recognition	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Paradauga zaoduja zaji	ales 1 los actiones de la constante	C:v'ingeneies.	-
Brought fornari	12 34,77,031	10 6,68,08,70	12 3.6×.002	FR 67,69,27.	1 6,00,62	R	1!	1.00.0°;	1 10,70	R 1,431,50	i n	
FEngineering Expenses:-												
Joint Control-Salaries and expenses of Directors, Telegraph Engineering	3,01,378	1,00,394	8,500	34,364			***	•••			; ; 14,t	U 0 3
Joint Hitisional-Salance and (apouses of Engineers, etc.	7,00, 172	8,9°,4~1	60,87 0	4.6916	32,16			/**		***	83,5	97(I
Telegraph offices and instruments	88,243	0,47,475	20,410	1:00,70		5,87,514				.,.	4),3	ISH
Maintenance of Telegraph and Trunk Telephone Lines		13,63,778	86,073	4,17,959	•**	-4;	11,00,02				1,00,2	12
Joint—Misselianeous Stores . ,	•••								0,01,74;		1 •••	
Stares and Workshop Charges debited to Working Expenses and Indirect Charges	•••	-			440				9 07,704		1	ļ
Total Erginoerium Expenses ,	10,50,090	27,10,128	1,50,451	9,81,597	32,415	6,87,811	11,08,922		0,00 651	-	2,51,72	- 0 -
.—Radio Expensés:— Maintenance and Operation of Hadics	1,71,031	3,70,341	65,437	1,31,006	0,141	1,30,283	14,171	03,210	15,:01		60,130	0
.—Teleohone Experses 1— Maintenance and Operation of Telephones, ,	97,553	10,14,033	93,217	1,54,674	16 41 2	8,48,Ca2	2,01,439		48,4111	***	1,14,608	
Total Tolegraph and Telephone Expenses,	13,27,077	41,74,031	8,20,125	12,70,977	87,010	10,72,739	14,18,63#	63,216	7,50,810	494	4,22,676	
GRAND TOTAL .	48,04,708	7,07,00,655	6,98,127	70,29,251	6,57,641	11,18,547	14,18,885	1,00,71,099	7,78 tal	L 43.503	60,07,119	-

he Indian Posts and Telegraphs Department for the year ended 31st March 1930-equild.

	in Engla	ND.								j) ISTRIBUTION O BETWEEN THE	FERRENDE EE BRANCE	TV 2 E
Establishment and other charges paid to other Governments and Department	Miscellaneous charges	Renewals and Replace- ments chargeable to	Dalket-Fapendsture met from Deprecia-	Deduct-Credit for Services rendered to	Cther Departments. Deduct—Stars of Establishment debitable to	Leave salaries and deputation pay drawn un England.	Other Expenses pard in Fogland.	Lo.4 by Exchauge,	Total.	Post Office.	Telegraphs.	Radio.	Telopbone.
R	æ	R	R	R	n	n	R	31	R	R	R	R	丑
20,07	4 1,41,78,0	054 1 07,1	08 1,07,1	08 48,78,2	8,86,77	2,18,09	3,10,50	4,80	10,15,72,0	7,92,30,2	2,10,77,9	06 3,82,6	8,75,74
***					411	1,01,55	3 117	1,11	7 8,00,3	78	3,56,62	54 1,84	1,41,87
114	100		•••						23,42,48		17,20,05		0,22,434
•••			•••		***		401		11,84,81	7	11,54,91	7	
***						•••			30,27,03		80,27,937		
104	***	100	141	***		***	***		3,81,542	,	2,39,201	168,88	5,952
ere .	400			414	•••		96,499	819	4,04,812		8,07,448	20,952	7 5,915
•••						1,31,552	80,900	1,436	77,60,971	***	68,05,605	1,09,186	8,46,180
440	coo				1.00	48,537	10	883	11,03,404	***		11,02,404	64.
368	***			440	***	•	40		21,80,196				21, 90 ,1 98
168	***	1=		•••	***	1,78,389	36,016	1,819	1,10,48,571	***	68,05,605	12,11,590	30,26,876
0,240	. 4 1,78,054	1,07,108	1,07,108	48,78,911	8,86,770	8,97,249	8,47,508	6,414	11,26,16,175	7,93,35,280 (a)+11,77,049	2,78,58,57] (a)—8,98,768	15,94,204 -7,56,751 (a)	89,02,120 (a) +5,06,490

Chee Acet. No. 40-H. Chee Acet. No. 44) Falunce Falunce Falunce Fand Fru	No. 40-L.—STATEMENT showing the Aptrophlations to and from the Deparctation Fund of the during the year ended 31st March 1930 and the Balances at Credit of the Fund at the contraction of the Fund at the contraction of the Fund at the contraction of the Fundamental Interest	and from the Der	PRECIATION FUND edit of the Fund at Amount appropriated	of the Indian Pot the commenceme:	ces at Credit of the Fund at the commencement and end of the year.	1
## ## ## ## ## ## ## ## ## ## ## ## ##		Eslance on 1st April 1929.	from Revenue. (See Acct. No. 40-H.)	(See Acct. No. 44).	Appropriation from the Fund.	Salance on 31st March 1930.
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		併	4	##	##	#
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	•		1,50,698 (a)	21,931	12,976	5,78,154
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	elegraphs) :					
5,51,573 1,52,565 24,752 66,746 6,54,075 1,24,054 40,442 3 Tutl 1,27,99,411 83,63,445 6,45,901 2,55,492 1,9	•		24,06,109 (a)	4,73,134	1,35,328	1,21,22,623
	•	5,51,573	1,52,505	(1)	04,746	6,61,144
1,27,09,111 33,63,445 0,45,901		24,50,624	8,54,075	1,24,054	£45,04	31,58,344
1,27,99,111 53,63,445 0,45,901 2,55,492						
	Totat.	112,00,72,1	33,63,445	0,45,901	2,55,197	1,65,53,265

(a) Includes Bs. 8,192 requestring accumulation in the Depiciation Fand transferred from the Telegrep' birnch tettle Postal binneh on governt of Interiorable transfer of luildings during the year,

No. 41.—STATEMENT showing the General results of the Indo-European Telegraph Department for the year ended 31st March 1930.

	Capital 0	Capital Outlay (Fide Account No. 41G.)	No. 41C.)		Gross Receipts.					
	During the year.	e year.					Working			
	Charged to Bevenue.	Not charged to Revenue.	To end of the year.	Mesege Rorma (vid Revenue (vide Account No. 41F.)	Miscellaneous Rerenuc (vids Account No. 41G.)	TOTAL	including Provision for Depreciation (vide Account No. 41H.)	Interest on Capital Outlay.	Total Bevenue Expenses.	Net Profit (+) or Loss () {nu'e Account No. 41-4.)
	p#	æ	ff	æ	æ	#	æ	æ	Ħ	# ·
Indo-European Televraph Department (Porsian (dulf and Persian Sections).	-28,581	-1,00,514	1,23,88,008	25,43,072	52,542	25,95,814	27,79,171	5,51,978	83,31,149	-7,35,535
						7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1				
D. &							, a.,			

D. & DD.--Posts and Telegraphs,

No. 41-C.—DETAILED STATEMENT of CAPITAL OUTLAY in the Indo-European Telegraph Department during and to end of the year ended 31st March 1930.

	Outlay during the year.	Outlay to end of the year.
OTTLAY ON NEW Assets—		H
Persian Gulf Section. L.—Assets belonging exclusively to the Government of India:		
A.—Telegraphs—	264	8,14,495
1. Lands and Buildings	204	12,71,452
3. Cables 4. Apparatus and Plant	7.00=	46.18,827 3,47,657
5. Cableship "Patrick Stewart"		8,02,263
B.—Radio Telegraphs—	1,371	79,54,694
1. Lands and Buildings		1,11,348
2. Aerial Systems	1,200	11,889 30,16 7
Total	1,290	1,65,404
I.—Ou tlay subject to Amortisation		6,29,795
Deduct - Imount written off annually from Revenue		6,29,795
Total		
III.—Outlay on behalf of Persia acknowledged due by her	-4,100	60,528
Total Outlay		87,10,421
IV.—Stores and Suspense	-81,751	4,15,516
TOTAL PERSIAN GULF SECTION	-83,190	91,55,937
Persian Section.		
V.—Outlay on behalf of Persia acknowledged due by her— (α) Central Persia Telegraph line	_50,286	5,65,903
(b) Arabistan Lines	-4,012	2,:0,295
(d) Keiman Buider Abbas Inne	-2,306	30,202 5,69,782
	62,634	11,41,182
Deduct—Amount of advances by British Exchaquer held at credit of Capital pending repayment	-6,737	3,11,476
Not Total		11,29,766
,	-55,807	
VI.—Outlay subject to Amortisation for which Persia has not acknowledged liability Deduct—Amount written off annually from Revenue.	1,00,000	24,73,092 <i>10,00,000</i>
Net Outlay subject to Amortisation ,	-1,00,000	14,73,092
Total Outlay	-1,55,897	26,02,798
VII.—Deduct - Undisbursed rental of Central Persian Telegraph Line to be deducted	,	
from cost of Kerman Bunder Abbas Lone held in Doposit.	18,763	2,81,1:3
TOTAL PRESIAN SECTION	1,74,660	23,21,305
TOTAL OUTLAY ON NEW ASSETS	2,57,850	1,11,77,302
Expenditure on benewals and replacements of Assats chargeable to Capital belonging exclusively to the Government of India— Persian Gulf Section.		
A.—Telegraphs— 1. Lands and Buildings	20	221
2. Lines and Wires .	60	6,214 0,752
3. Cables 4. Apparatus and Plant	1,19,291 4,812	5,87,419 7,018
5. Cableship "Patrick Stewart"	4,164	2,89,520
B.—Radio Telegraphs—	1,28,327	8,99,962
1. Lands and Buildings 2. Aerial Systems		3.14
3. Apparatus and Plant	428	10,744
•	428	10,744
TOTAL RENEWALS AND REPLACEMENTS	1,28,755	9,10,706
Total Capital Outlay	 	
Deduot Capital Outlay financed from Ordinary Revenues	-1,29,095	1,23,88,008
Detrator - Carrony John Control of Coloury Devention	28,581	1,22,93,925
CAPITAL OUTLAY NOT CHARGED TO REVENUE	-1,00,514	1,64,083

No. 41-F.— DETAILED STATEMENT of MESSAGE REVENUE of the Indo-European Telegraph Department during the year ended 31st March 1930.

	Amount.	Amount.
Cash Collections:—	R	R
Persian Gulf Section	2,83,412	
Persian Section	1,47,988	
	4,31,400	
Receipts from Indian Posts and Telegraphs Department .	5,64,888	
Receipts from Iraq Administration	2,26,139	
Total	12,21,927	
Deduct-Payments to Persian Government on account of terminal rates and traffi		
account.		11,28,047
Net Total India .	 -	
Receipts in England—		
Secretary of State:-	£	
Message Revenue	2,348	
Receipts on Common Purso Accounts	1,82,208	
Total .	1,34,556	
Deduct—Payments in respect of Revenue—		
Message Revenue	£ 21,423	
Australian Message Fund	7,960	
Total Desluctions ,	29,383	
Total Receipts in England &	1,05,178	
Ditto converted into Rs. at £1=	Rs. 131	14,02,308
Exchange o	n ditto	12,717
NET MESSAGE REVENUE (INDIA AND E.	NGLAND) .	25,48,072

No. 41-G,—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the Indo-EUROPEAN TELEGRAPH DEPARTMENT during the year ended 31st March 1930.

ersian Gulf Section	n-												SF.
Sale proceeds of sto	res				•					•			1,408
Fines	•	•	,		•		,		•	•			100
Rent of electric and	sanit	tar y ir	ıstallat	lions		•	•	•		•			3,107
House rent .		•	•		•				•	J			3,190
Share of cost of Rac	lio of	fices d	ebitab	le to	British	Excl	equer		•			•	39,46
Miscellaneous						•			•		•		8,850
rsian Section—										To	Til		56,510
Fines			•				•			•			21
Miscellaneous	•	•			1	•	•	•		•	•		3,99
										To	TA I 4		3,90
						Тота	л Мівс	(A.I.[B	NEOUS	Rever	au p	,	52,54

No. 41-H.—STATEMENT of Working Expenses of the Indo-European

	, Pay of Officers.	Pay of Extablushment.	Allowances, Honorana, etc.	Repairs to Plant, Lines and Buildings.	Contingencies.	Aiscellanco is Exper- diture.	I .em No.
Pergian Guif Section.	ñ	R	H	Ht	15	Ħ	
A.—General Charges	89,200	10,511	20,839	78	6,680	72,210	1
B.—Line Maintenance	18,852	50,839	14,344	10,915	8,410	564	2
t' -Cable Maintenance	61,541	60,511	11,080	41,230	:,470	1,00,225	
i) Working and Maintenance of Signal Offices	21,073	1,00,530	57,19r	31,463	1,04,054	۲,100	,
FRadio Offices , ,		49,300	12,881	6,828	H,670	264	
FPensionary Charges			., .			B1,000	6
3. ~Provision for Deprecention and Americantion		•			•1•	1,05,200	{
Читан .	1,70,026	6,01,820	1,69,250	F0,520	1,82,302	5,5H,078	
H.—Defact—Credits to Working Expenses						0.3,710	
COMPOSE THE WALLES PERSON STATES OF THE SECTION .	1,70,026	6,01,820	1,58,260	FU,630	1,52,302	1,94,8)2	1
Pergian Sortion.							
A.—Goneral Charges	1,05,968						
B—Line Maintenance	11,751	10,550	70,267	0,847	6.818	96,787	0
D —Working and Maintenance of Signal Offices		62,268 2,18,659	43,343	20,493	4,032	453	10
f.—Pensionary Charges		2,10,008	05,399	10,313	22,263	40B	11
GProvision for Depreciation and Amortisation.		•	•11•	***		42,000	13
	•	•••	****	•••	••	1,00,000	13
Total working Expenses (Presian Section)	1,17,707	2,82,497	1,79,008	87,052	83,053	2,89,738	14
				A Andrews		من در مناسب	
GRANE TOTAL .	2,96,783	8,87,817	8,87,297	1,27,172	1,05,885	7 04,680	13

TELEGRAPH	DEPARTMENT f	for the	vear ended	31st March	1930
-----------	--------------	---------	------------	------------	------

LICIE NO.	Stock adjustment and value of massriceshie stock materials and losses written off to Revenue.	Unaqueted Indirect charges on secount of store establishment,	Renewals and Replacements chargeable to Depredation Fund.	Deduct—Expenditus ms from Dopresiation Kud.	Leave Salaries and De- putation Pay drawn in England.	Other Working Ex- ponces paid in Eng- land.	Loss by Exchange,	Torak.
-	R	R.	n.	R	R	70 A.A.		
		-	.	14	ı	n	R.	R
3			•••		40,859	579	855	2,80,116
4	62,686	20,3 <i>2</i> 7	***	*41	6,800	776	24	1,98,486
3	\u00e4		***	***	11,696	575	90	3 ,82,754
5	***		***	***	22,854	***	201	6,60,085
6	100	777		•4•	4,859	***	40	83,082
7	***	•11	11,422	11,422		***	***	53,0 -70
		•••	11,4:3	11,422	*41		***	1,98,290
	62,656	20,827	11,429	11,428	80,578	1,030	710	18,94,616
				•••		cel	•••	98,786
8	62,636	20,827	11,432	11,422	86,578	1,980	710	18,01,030
9	and soe	·•			44, 925 19,792	12,823	543 166	8,61, 046 1,52,816
11	***	***			10,043	596	69	8,22,779
12 15				100	#81 ###			42,000
14	\$11	***			74,759	12,019	778	9,78,141
15	62,636	20,327	11,422	11,491	1,61,887	14,849	1,488	> 27,79,17

D. and DD.—Posts and Telegraphs.

Persian Gall Socti	Balance on 1st April 1829, R 7,47,902	Amount appropriate from Bevenue. (See Acct., No. 41-H.) B 1,98,390	Interest on Agrimmisted Balance. (Seo Aget. No. 44). H 37,880	Appropriation from the Fund. 11,422	Balance on Sist March 1880. B 9,72,630

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Section E.—Debt Services.

Revenue, Rs. 6,84,15,954. Expenditure, Rs. 19,38,53,745.

				Аполч	r of Each Acco	UNT.
Majod Head.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Dotail. T	Major Hea	d Total.
				Dotail	Revenue.	Expenditure.
				æ	R	B .
Interest	42	Receipts	297		6,84,15,954	•••
Interest on Public Debt, Central	42A.	Expenditure	302	34,13,72,603		•••
Do. Provincial .	43	Expenditure	803	7,29,99,389		***
	43A	Statement showing the distribution of Interest charges between 'Interest on Ordinary Debt' and 'Interest on Capital debited to Commercial Departments'	304	•••	991	•••
	43A	Interest on Ordinary Debt, Central	304		***	4,01,47,181
7	43A	Do. Provincial	304		•••	1,81,12,054
Interest on other Obliga- tions	44	Expenditure	311	•••	•••	6,88,55,077
Appropriation for Reduc- tion or Avoidance of Debt	45	Expenditure	315	•••	•••	6,69,39,433
				TOTAL .	6,84,15,954	19,33,53,745

This section deals with the charges connected with the services of the Public Debt of the Central and Provincial Governments, as also of other unfunded obligations of the Government of India. The receipts brought to account in this section are mainly derived from interest on the securities held in the Gold Standard Reserve, from payments made by public bodies and individuals on loans and from temporary investment of the cash balance in England. They are therefore treated as an appropriate set off to the charges brought to account under this section.

XVI-Interest.

The amounts recorded under this head relate chiefly to transactions connected with the Treasury cash balances. The interest realised from the investments of the Paper Currency Reserve is credited to the major head 'Currency' (see Note under 'Currency', page 417), but the interest on investments of the Gold Standard Reserve has been credited to this head since 1923-24, but see note to Account No. 92-B, page 645.

2. The following items deserve special comment:—

Interest on Famine Relief Fund.—The interest payable by the Government of India on the balance of the Famine Relief Fund, as well as that payable by the Provincial Government on advances from the Famine Relief Fund to finance the Provincial loan account, is credited to the Fund itself (vide Account No. 87, page 634) and not to "Interest".

Interest on Provincial Balances.—This represents interest allowed by the Government of India to Local Governments on fixed deposits of surplus provincial balances under conditions prescribed by the Government of India This interest is payable on all fixed deposits of not less than Rs. 25 lakhs (Rs. 10 lakhs for Assam) made for not less than six months at a time. The rate of interest payable on deposits initially declared for twelve months or over is 1 per cent. less, and that on deposits for shorter periods 2 per cent. less, than the rate charged by the Central Government to the Provincial Loans Fund on advances made to it during the period. The rate of interest charged on advances to the Provincial Loans Fund during 1929-30 was $5\frac{1}{2}$ per cent.

No. 42-ACCOUNT of INTEREST RECEIPTS

Purple P			,				CENT	ral Gover	NMENT.						
Secretary of Legislates Secretary of Leg			1311	West Frontier	Madius.	Rombay.	Benyal.		Punjub.	Burma.	ลาเล	Provinces	As um.	Unorg	Toras.
Control Advances by the Control State of the Control State State of the Control State of Total State of the Control State of the Control State of the Control State of the Control State of the Control State of the Control State of the Control State of the Control State of the Contro		R	₽R	11	1K	r R	H	н	R		 R	H	R	r	ii.
### Part of the Recture Research of Space 19,000 19,0	Sources of Interest.														
Constitution (Co	Loans and Advances.					ļ									
Second Provided	Account No. 95, page	4,41,783	20,116	53,4na	5,58,332	11,75,758	10,40,(45	19,933	86,03,070	(PK, PR3)	69,203	18,1co	7,867	12,118	71,16 09
Provisoral Balanco	Account No. 90, 114 (0	1		. []											
Lind Revenue Companies C	Total .	4,41,7*6	'IN, 1 L6	83, 168	5,55,003	11,75,759	10, 10, 015	10,063	36,04,070	65,68	59,903	18,100	7,587	12,168	71,15,60
Converted into the Imperial Real of Chair Balance Capturer's Exchange on transferr of Exchange on Citics Converted into the are Exchange on Citics Converted into the Exchange on Citics Converted into the Converted into the Converted into the Converted into the Converted into the Converted into the Converted into the Converted into the Converted into the Converted into the Converted into the Converted into the Converted into the Converted into the Converted into the Converted into the Convert	Provincial Balanco					,									
## Land Revenue 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus 10 Plus Pl	Arrears due to Gov-											1			
## Ciber Received	of Land Revenue			,											100
Sundry Accounts Sundry Acc	Lands	1	ł		i	19 500						,		.	10
Sundry Accounts Presentation Interest	or Other Revends	ļ	<u> </u>			12,000									12,617
Percentage from Salvers Description De	Total ,				57	12,500			<u>. </u>	 				·	12,617
Railey Companies 2,41,685	Percentage from Subscri-		***	••	••	200	214	,,) + 1					471
Delivet—Refunds	Interest on Advances to Railway Companies charged to Capital .	25,41,G85			. 28	. 55		1			. 5				25,44,065 57,0 4
RECEIPTS IN INDIA. 30,40 833 20,077 77,403 5,E6,211 11,20,012 10,30,615 19,082 36,02,080 08,762 10,303 13,107 7,174 12,118 03,5 RECEIPTS IN ENGLISH. Secretary of State. Secretary of State. Secretary of State. Littrest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	Total .	26,02,117			28	315	825	3			5		,,,		26,02,703
EIGELPTS IN ENGLISH. Secretary of State. Linterest realised from investment of Cash Balance	Deduct-Refunds .	Oπ	68	C.008	203	68,621	8,758	4	93	131		F3	13		73,072
Secretary of State. Exchange on ditto	Total Receipts in India.	80,40 839	20,077	77,103	5,58,211	11 ,20,012	10,80,615	10,082	86,02,990	08,762	ro,208	13,107	7,874	12,1(8	08,52,300
Converted into Re. at £1==Rs. 18\(\frac{1}{2}\). Exchange on ditto 2,4	Interest on advances to the Interest, etc., on Gold Stan Interest on India Debt, rep	Imperial B dard Resci	ank of Pers ve holding claimed for	Secretion for the paper of the paper of the paper of the page of t	etary of St purposes of ed to Rover	the Persia		•	of Ireland	• • •			• •	247,812 14,700 2,200,000 280 160	
Exchange on ditto . 2,4											('Amenuta				
											COMPERM				2,4 3,10
								1			Tu	ÇAL İNTER	er Rece	OPE .	4,40,60,58

or the year ended 31st March 1930.

				i,	LL GOVERNMENT	PROVINCE				· · · · · · · · · · · · · · · · · · ·	
Total Crytral Abd Provincia	Total.	Shan Sintes Federation.	Government of Assam.	Government of Central Provinces and Berar.	Government of Bihar and Orissa.	Government of Burms.	Goveinmeni of Pun ab.	Government of United Provinces	Government of Bengal,	Government of Bombay.	overnment of Madras.
£.	Đ.	H	R	æ	Ð.	R.	Ð.	R	R	B	R.
71,15,98											
, ,	***	•••	•••	•	•••			•••	- " []	**	*"
2,15,66,00	2,15,68,003	759	44,191	3,60,627	5,50,928	10,50,941	6,12,520	16,50,579	3,25,863	1,41,69,363	28,85,824
2,88,82,00	\$,15,66,008	759	44,191	2,80,627	5,50,328	10,89,941	6,12,520	16,50,679	8,35,803	1,41,69,364	25,35,821
23,45,19	23,45,124	·	2,29,206	943	2,01,250		3,45,(83	43,750	2,70,000	·	12,45,688
40,2	40,247				753				18,059	1,600	18,035
1,8	1,823				***		1,202		***	31	.:
70,4	57,878		•••	,,	765				12,043	36,031	8,150
1,12,0	99,448		•11		1,618		1,192		31,901	87,052	27,085
4	***		444			,94	*4*		***		
25, 44,6 4,94,6	 4,37,016		•••	***	 2,509		 1,202		105	4,30,011	12,339
80,89,8	4,87,016		*41		2,509		1,202		105	4,20,011	12,220
1,71,9	02,326			82	19	878	204	2,806	14.780	. 41,671	82,811
8,40,07,7	2,48,55,865	750	2,78, 890	2,88,545	7,55,148	10,80,558	0,69,902	16,91,528	6,13,559	1,15,50,251	10,88,100
		***	•••	•••			•••		•••		
	•••	ans	•••	***							
	••				•••	···	187			***	•••
		41.	***	•••	188	••		•••		440	***
2 43 00											
3,41,66,	•••		414	188			•				149
2,42,		. 1								***	***



19—Interest on Ordinary Debt.

The 'Ordinary Debt,' for the purpose of this head of account, represents the total amount of public loans raised in India and in England by the Central and Provincial Governments less the amount of capital debited to Commercial Departments or Departments whose accounts are kept

on commercial principles.

2. All cash payments on account of interest on Permanent, Temporary and Floating Debt of the Central and Provincial Governments in India and in England, including charges on account of discount, are in the first instance charged to this head. Transfers are then made to the Railway, Irrigation, Posts and Telegraphs and other Commercial sections of the accounts of interest on Railway, Irrigation, Posts and Telegraphs and other capital outlay on commercial services. The manner in which this interest is calculated is described in the Note on Railways (vide page 176).

3. Interest is charged by the Central to the Provincial Governments on advances from the Provincial Loans Fund, including (i) Central moneys still held by Local Governments in their Provincial Loan Accounts, (ii) capital expenditure on Irrigation works incurred from Central Revenues up to the end of 1920-21, and (iii) other loans and advances made from the Fund. This interest is credited to the Fund (see page 629), while the interest paid by the Fund on advances taken from the Government of India is taken in reduction of charges under this head. The interest charges of provincial Governments debited under this head consist of the interest paid to the Provincial Loans Fund, together with any interest paid on provincial borrowings in the open market.

No. 43A.—ACCOUNT of the Public Debt of the Government of India, bearing Interest; the Annual Interest thereon; and the Interest paid during the year ended 31st March 1930.

							Δκουκτ ου]	AMOUNT OF INTEREST PAID DURING THE YEAR	DURING THE	YEAR						
	Amount of Loan on 31st March 1930.	Annual Amount of Interest.	Indis General	Baluchistan.	North- West Frontier Province.	Madros.	Вотрау.	Bengal.	United Provinces.	Punjab.	Burma Br	Bihar, Con and Prov Orisen and I	Central Provinces Assam and Berar	am. Coorg.	(TOTAL.
RUPER DEBT.	æ	A#	æ	#	p#	p#	r#	, ttg	##	æ	#	#	a =	## ##		c‡
Permanent Debt.		•							-							
Loans bearing unterest at 6 per cent.: Interest on Ten-year Bonds, 1980 Do do do 1891	15,77,22,000 7,36,12,500 14,63,39,800	94,68 320, 44,16,750 87,80,388	57,65,212 21,65,584 37,26,883	12,458 5,174 6,118	40,279 3,546 12,546	7,26,544 8,42, 9h 6,43,658	44,03,609 16,74,311 55,54,95.1	1,63,339 71,503 1,10,685	5,75,002 1,66,750 2,18,807	5,7t,230 1,14,9£9 .,4.,792	1,94,508, 70 2,02,822 38 1,17,792, 74	70,025 1,01,737 39,203 23,999 74,406 57,688	!	10,615 17,824 16,569	756 1.2 120 1.5 1,0	1,26,46,324 51,82,531 1,09,59,964
Total	87,76,74,900	2,26,60,458	19,61,784	23,820	56,271	17,62,408	1,16,33,409	3,15,548	10,41,459	10.77,021	5,15,117 1,8	1,83,634 1,83,874		54,008	87.6 2,5	2,57,88,819
Leans dearing interest at 5 per cent.:	22 18 78 775 1.10.68.689	1	47.11.049	4,370	17,463	16,62,543	31,67,612	48,129	3,72,.53	5,-1,456	4.11,163 77	77,118 56	50,915	4,330	32 1,1	1,11,52,238
Interest on War Loan, 1525-41.	58.99.72.700		13,95,567	10,487	22,103	19,18,570	1,28,47,774	2,10,305	5,05.744	11,24,335	9,01.8101,30,433		3.96,480 17	17,045	<u>.</u>	2,95,50,803
Out Habit	29.14.93.000	29.14.23.000 1.45.71.150	40.17.624	26,105	4.310	5,12,333	27,65,142	6 55%	2,57,047	2,56,50	1,13,554 1	19,343 12	12,536 1	£,5,4	10	50,42,252
Do non-was Bonds 1983	21,45,58,200 1,07,27,910		45,51,250	15,965	4,875	6,33,829	45.35 112	23,185	\$ 87,715	2,75,702	'S 039, Z,	87,570 ,1.02	1,02,745	4,475)'ī	1,(6,45,273
	12,83,14,900		25,75,344	2,690	7,530	2,58,791	19,06,150	CTT3	97,-25	1,5-1,5	18,032	15,515	1,551	933 ,	1	51,9~,677
3	1,44,56,42,575	7.22,82,129 2,72,50,554	72,50,554	50,317	53,111	5.5.31:11	2,53,24,710	17, 'EE'8	15,41,5-6	17. F. F. F. F. F. F. F. F. F. F. F. F. F.	,12,521,3,	2,179 , 23,1	fie '77 i	1116	37 6,	16,7 -,41
Loans dearing inferest at 4½ per cent.:		! - -		-									•			
Lonns from Maharaja Holkar for Indore State	1,00.00,000	4,70(0)	1 50,000 !	01. <u>7.7</u>	ij		188	1 - 15	11	752 9-	1 f	-1 -1	. 구 작	Š,	, <u>, , , , , , , , , , , , , , , , , , </u>	4,50,000 1,17.6. 934
Town of 1955-60	1,075,43,700	40,70, 3.	19,34,485	- 14 - 14	; <u>;</u>	1.45.7	1.	i,• •	£ 17	;	11	(f)	9,315, 1	1,917		570,52.0.
Total	96,03,75,300	1,22,1 859	7.95,7	C 45	ı Taji	1.5	G: /1	72177	17 m	61 - 135 ⁴ -	1 =	5 1111		11 6		1.63.05,959
Loans bearing interest at 4 per cent.: Loan from Malaraja Scindia for Stato Ralbusy	1,50,00,027	1.5 CA.		٠.							:		·		. :	0.2,02,1
Raibray Loin Irom Nawao of nampur	OJETO OSE		7.5.5.0	4		1		5.5.6	****			THE STATE OF	r _n ,	ið.	:	U. 51,L 1U
Town 1980.20	. 20, 17, 72, 103				10:11	7:1.68	1.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2.63,233	S	s :3;() s	.891. 5571.8	21	958	-i	514,4925.
Town 1934-97	031,87,87,61	78, 5,1°	17,57,335	10,464	,,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\(\frac{1}{2}\)	55.373	i Sand	2,64,56	2.1.3.4. I.	1.00	-1	6.1	· · (11. 1, 11b
Total	60.90,50 900	60,80,50 900 2,43,1,,036 1,25,03,43.	25,03.43-	1.40,4-1	13.474	12,67,52	75,5°5°	1,03,55	15,71,419	7.72,2%	4,7-5.719 E	54.572 1,29.21.		1,176	1 %	2,17,11,5014
,		-				•										

No. 42A. -ACCOUNT of the Public Debt of the Government of India, bearing Interest, the Annual Interest thereon and the Interest paid during the Year ended 31st March 1930 -concld.

	Amount of loan, .Hst March 1830.	Annual Amount of Interest.	Amount of Interest paid during the year.	Toras.
Brought forward .				R 21,33,60,409
STERLING DERT.				
Permanent Debt.	£	Ŀ	£	
Secretary of State:	Ì		; ,	
Acts.— Inda 5 per cont. Stock	20,287,474	1,115,811	1,257,815	
India 1½ per cent. Stock (1950 – 55) India 4½ per cent. Stock (1958 – 68) India 3½ per cent. Stock India 3 per cent. Stock India 2½ per cent. Stock	9,852,118 17,500,000 88,667,884 77,024,185 11,539,986	1,793,359 787,500 3,108,376 2,310,726 288,500	1,906,697 725,695 3,102,802 2,31(,407 288,172	
nterest portion of Annuties created in purchase of Rail- ways:				
East Indian Railway Eastorn Bongal Railway Great Indian Poninsula Railway Madras Railway Scindo Punjab and Dolhi Railway	16,783,297 1.985,061 18,239,021 8,378,172 6,473,057	721 580 76,425 510,812 291,253 247,594	734,862 77,675 535,481 299,276 251,025	
nterest on outstanding Liabilities of Radway Companies taken oper on purchase or termination of Contract:— East Indian Railway Irredeemable Debenture Stock, 4½				
per cent East Indian Railway now Debenture Stock, 3 per cent. East Indian Railway Debenture Stock, 31 per cent. East Indian Railway Debenture Stock, 43 per cent, 1935-55	1,135,650 8,000,000 7,000,000 3,500,000	64,604 240,000 245,000 1 57,500	64,604 239,995 214,994 157,495	
Eastern Bengal Railway Irredeemable Debenture Stock, 4	318,666	13,946	13,946	
South Indian Bailway Tredeemable Debenture Stock, 41 per cent . Great Indian Pennisula Railway Irredeemable Debenture	425,000	19,125	19,125	
Stock, 4 per cent Do Do Do Suma Bailways 3 per cent Debenture Stock	2,701,450 3,500,000 1,250,000	108.058 122,500 37, 500	108,058 122,498 37,500	
nterest on Liability assumed in respect of British Government 5 per cent. War Loan (1929-47)	16,721,003	836,050	836,050	
Floating Debt.				
Discount on India Bills		***	5 72,9 09	
Discount Sinking Funds in redemption of debt incurred money raised	red in excess of	75,349	ļ	
Management of Debt		91,517		
Expenses in connection with issue of 6 per cent. Bonds in Februa	ry 19 30	97,372		
cost of advertisement of 6 per cent. Bonds		1,263		
stamp duty on Transfers and Powers of Attorney, etc.		11,463	276,964	
	Total Charges in	England .	14,184,305	
	Ditto convert	ted into Rs. at £	I = Rs. 13} .	18,91,24,057
•	Exchange or	ditto.	•	13,88,65
Total interest on Publi	o Deer of the	GOVERNMENT	of India .	40,38,73,114
Deduct-Interest received from Provincial Loans Fund (Se	Account No. 86	A)		6,19,72,177
Do Interest portion of equated payments on account	of Commutation	of Pensions .	• • •	5,28,328
Ne	CHARGES OF TH	E CENTRAL GO	VERNMENT .	(a)34,13,72,608

⁽a) For distribution between 'Interest on Ordinary Debt' and 'Interest transferred to Commercial Departments', See Account No. 43A.

43.—ACCOUNT OF TRIBETION					PROVINCIAL (Reserved).	eserved).	1		-	-	
						-				Shan	TOTAL.
1	Government	Government	Government of Page 1	Government of United Provinces.	Government of Punjab.	Government of Burms.	Government of Bihar and Orfska.	Central Central F10, inces and Borar.	Government of Assam. Fe	States Federation.	
	Madras	Bombay.			-			a	G#	æ	群
	#	##	##	#	#i	Ħ	#	Ħ	l		
CHARGES IN INDIA.		,									11,83,551
Interest on Loans raised in the Open					11.83,551	:	:	:	:	:	5,04,854
Market.	:	:	:	:	5,04,854	:	:	:	:	: :	65,41,284
Interest on 64 per cent. Tunjan 2011.	;	:	:		:	:	:	:	•		27,30,568
Interest on 54 per cent. Funjao Dunes, 1001.	:	(a) 65,41,284	:	30.368	:	:	:	:	:	: :	32,853
Interest on 64 per cent, Lounced Transfer on 64 per cent, United Provinces Development Loan	:			8,471	5,537	:	:	:	: :	:	2,633
Management of Debt		O#6'RT	: :	2,633	:	:	:	:			1.09.95,843
Miscellaneous	:	:		97.41.672	16,93,942	:	:	:	: \	:	
TOTAL .	:	65,60,229	:					<u> </u>			A L 1 00 0
Fundament Loans Fundame							:	73,936	:	:	8,65,LL*
Interest part of the Advances representing outstanding Provincial Loan Advances representing March 1921.	1,09,869	4,90,866	:	3,08,443		:	18,97,811	14,19,675	:	:	2,15,24,950
Account of the second of the s	29,68,725	32,06,551	51 4,26,543	43 41,61,732				14 10,52,921	5,750	0 21,863	4,00,53,233
	34,91,740	0 2,42,51,902	7,57,014	14 70,49,630	0 Sag 82,22	_ \		95 46.552	2 5,750	0 21,863	6,25,61,297
		2.79.49.319	11,83,	1,15,09,805	95,82,475	5 10,01.337				21.863	7,35,57,140
TOTAL				1 42.51.477	1,12,76,417	10,01,337	.887 21,90,325	325 25,46,532		<u></u> ;-	
THE DESTRUCTION OF PROTECTAL DEST	65,70,834	84 8,45,09,548	11,63	100	+				33.525	.:	5,57,751
NTEREST CHANGES		900 10	900	11,609	92,971		91,613	10,518 1,09,707			988 00 00 3
Dedwt-Interest portion of equated hymeric of Commutation of Pensions	1,27,462			1 49 39,868	1,11,84,448		9,09,724	,807 24,36,765	65 -27,775	76 21,863	
PROVINCIAL GOVERNMENTS (b)	64,42,879	3,44,28,262	262 \ 11,83,	/00		free loans laste	ed by the Provincial G	overnments.			

PAID on the Public Debt of the Several Governments

No. 43A.	No. 43A.—STATEMENT SHOWING for the year 1929-30 between		1	THE DISTRIBUTION OF SHE CHARGES IN THE STATE OF CAPITAL DEBITED TO COMMERCIAL I	ORDINARY	DEBT" and	nd "Interest	REST ON	on CAPITAL	DEBITED	то Сом	COMMERCIAL	DEPAR	Departments,"	
- 1						ı	Pro	Provincial Goternments.	MENTS.						
	Reference to Accounts.	to CENTRAL.	Governmen of Madras.	Government of Dombay.	G. tumment of Bengal	Government of United Promuces.	Government of Punjab.	Government Gover	Government of Bibar and Orissa.	Government of Central Provinces and Berar	C.reiument of Assum	Government of Coorg.	Shan States Federation,	TOTAL	Свамь Тотал,
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		## ##	p#	e#	#i	r#	##	- ~	μà	##	r#	пå	#i	Ħ	æ
Total Payments Interest on Debt.	for 42.A & 43.	43 34,13,72,608	18 64,42,872	3,44,28,262	11,83,557	1,42,39,868	1,11,54,446	9,09,724	21,79,S07	24,36,745	-27,775	:	21,863	7,29,59,589	41,43,71,997
-			1							ur ya garate di mati	- mingura, dayu muyahir di				
Deduct—Amount trans- forred to Commer- tial Departments, etc., in respect of in- terest on Capital:—	ans- ner- nts, fin-										ng an an Angelegengaard				
Railways		29,09,26,164	***	:	:	7,715	:	:	:	:	48,274	:	:	55.939	29 09,82,153
Posts and Telegraphs	18 . 39 & 41	72,90,445	::	:	:	!	÷	:		:	:	:	:	•	72,90,445
Mrigation		-12,31,726	36 60,27,107	1,18,76,463	19,99,418	96,92,724	1,26.13.904	22,25,517	20,45,897	887'80'98	:	:	:	4,91,61,519	5,03,93,244
Salt	. 16-B	4,38,371	:	:	:	:	:	:	:		:	:	:	:	135,85.4
Forests	-18	53,501	1,33,939	95,594	39,55I	64,194	999 06	1,82,207	34,253	1,80,757	25,793	8,477	2,817	8,59,848	9,11,749
Vizagapatam Port.	. 61-D	9,79,205	:	:	:	:	;	-	:	:	:	:	:	•	9,79,205
Bombay Development Scheme	ment 66.G	:	:	23,64,853	i	:	:	:	÷	:	:	:	Ξ	825'F9'88	828' 79'8 8
Hydro-Electric Scheme	me . 66 F & 67-G	 D-7	53,716	:	:	:	6,54,673	:	:	;	i	i	:	7,05.355	7,08,385
Government Commercial Undertakings	eroia!	3,06,015	15 2,51.279	2,23,235	:	:	1 08,035	11.55,764		i	:	į		17,38,169	59 44,364
									!	Ì					
Total Inferest transferred Departments	ed to Commercial	ial 30,13,25,427	17 64,66,041	1,45,60,168	646 SE 03	97,04,633	1 54.17,250	8S F *69*26	20,50 150	25,61,245	74,067	2278	2,817	5,48,57,335	35,61,12,762
Balance, being Ordinary Debt	Interest c	on 4,01,47,181	-23,169	1,95,65,094	S,55 412	44,75,235	-22 83 584	-26,53,761	99,657	-4,24,480	-1.01,842	8,477	15,043	1,81,12,054	5,22,59,285

20.—Interest on other obligations.

Under this head are recorded payments of interest on all obligations of Government other than the Public Debt of India. These consist of funds deposited with Government for special purposes and fall under the following main classes:—

(i) Deposits in Post Office Savings Bank and Cash Certificates.

(ii) Special Loans:—These comprise, in the main, funds deposited with Government as endowments of various institutions. The principal item is a deposit made by the late King of Oudh to endow certain charities and pensions

(iii) Deposits of various provident funds established by Government for the benefit of its employés, of which the most important are the Railway and General Provident Funds.

- (iv) Deposits of Service Funds:—These consist of the deposits of certain funds, mostly under private management, which are permitted to bank with Government.
- (v) Deposits of certain special funds like the Postal Insurance and Life Annuity Fund.
- (vi) Fixed deposits of Provincial Governments.
- (vii) Deposits of balances of the Famine Relief Fund.
- (viii) Deposits of the Railway Reserve and Depreciation Funds and Depreciation Funds of other Commercial Departments and undertakings

The sub-divisions under these classes are given in Account No. 44, with the balances held under each, the rate of interest allowed, and the actual amount of interest paid during the year.

No. 44.—ACCOUNT showing the Obligations of the Government of India, bearing Interest, and the Interest paid thereon, for the year ended 31st March 1930, in continuation of the Account of the Public Debt (Accounts Nos. 42A & 43).

PAYMENTS IN INDIA.	Amount, 1st April 1929	Amount, 31st March 1850.	Hate of Interest per cent	Amount of Interest paid dump the year,
CENTRAL GOVERNMENT	1		D for tradiposition when games recommended	
INDIA GINERAL.	R	R		B
Special Loans.	11	16		15
Sums deposited with Government in 1825 by Raja Kalisank: Ghoshal as Eudowment for a Blind Asylum at Bonares	48,000	48,000	;	\(u
Amount appropriated in 1861 for the Maintenance of Madho Ra out of the property forfeited by his father, a rebel, in 1857	6,68,000	୫,୫ ,୦୯.೧	4	(4)
Perpetual Loans (these are Madras irredeemable annuities gian ed from 1727 to 1817 at the nominal rates of interest of 8 ar 6 per cent.)	t d : 2,34,500	2,34,5(10)	8 and 6	16,310
Kollah Singaran Chotty's Choultry Endowment in 181 (Madras)	11,769	41,709	6	2,045
Deposits of the Monegar Choultry from 1808 till 1818 (Madias	66,879	66,879	4	2,675
Endowment in favour of the Lawrence Military Asylum a	10,000	10,000	5	750
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on account of Soldiers' Savings Bank Deposits	2,500	2,500	117	
Treasury Notes on account of the Bhonsha and other Nagpa	ar 3,73,800	3,78,800	5 and 4	(4)
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc	71,619	71,619	ı	2,895
Service Funds.				
Indian Military Widows' and Orphans' Fund (Rupee Branch)	11,387	12,881	Б	698
Post Office Cash Cortificates.				
Henus on Post Offico Cash Certificates	32,30,26,085	35,00,40,833		73,19,618
Savings Banks Deposits.				
Post Office Savings Bank Deposits	34,49,18,654	37,12,75,048	3	1,02,65,431
Provident Funds.	No.			
State Railway Provident Institutions	. 22,27,66,736	23,97,11,978	4 }	1,02,60,891
Companies' Railway Provident Funds	. 13,50,38,313	14,61,72,632	4;	(4,38,309
Financial Department Provident Fund	31,378	34,659	14	1,529
Civil Engineers' Provident Fund	. 1,38,875	1,51,960	4.7	4,611
Forest Officers' Provident Fund	1,09,094	1,20,239	41	5,325
Civil Veterinary Department Provident Fund	. 60,326	35,692	47	2,465
General Provident Fund	. 3,87,76,960	4,22,14,073	47	1
Other Miscellaneous Provident Funds	26,13,101	31,57,179	43	1
Carried over	. 1,08,90,47,976	1,15,44.93,271	1	3,63,89,669

⁽a) Shown under United Provinces.

⁽b) Shown under Bombay and Central Provinces.

44.—ACCOUNT showing the Obligations of the Government of India, bearing iterest, and the Interest paid thereon, for the Year ended 31st March 1930, etc.—contd.

		Amount, 1st April 1029.	Amount, dist March 19 0.	Rate of Interest per cent.	Amount of Interest park during the year,
INDIA GENERAL,—contd.		R	- H		R.
Brought forward		1,08,90,47,976	1,15,44,03,271		3,68,39,669
Provident Funds-contd.		! !			
ian Civil Service Provident Fund	•	12,80,953	14,56,200	44	64,91
Special Accounts.		3,64,43,718	4,02,80,352	31	13,25,14
Depreciation and Reserve Funds. lway Reserve Fund ilway Depreciation Fund		17,05,63,645 11,40,96,631	15,87 41,989 12,24,±0,420	4 <u>1</u> 11	74,44,877 53,21,634
preciation Fund of the Northern India Salt Revenue Deneut	part-	13,87,427	16 40,1 42	41	68,12
preciation Fund of the Posts and Telegraphs Department		1,35,47,313	1,75,25,895	44	6,83.761
neral Reserve Fund-Light-houses and Light-ships .		•••	12,65,778	41	49,41;
epreciation Reserve Fund—Light-houses and Light-ships		•••	1,07,555	44	2,420
Iditions and replacement Re-erve Fund-Light-houses	and		82,130	41	1,807
Other items.)	-,
orkshop Fine Fund (Departmental)				,	16
ayments to Post Office for Savings Bank and Cash Certificate	wa k	•••		•••	43,35,239
emetery Endowment Fund		2,37,828	2,48,385	3 առվ 3 է	10,330
nterest on Miscellaneous Accounts		***		•••	53,700
Aiscellaneous	• !	•••		* • • • · · · · · · · · · · · · · · · ·	6,093
Total	•	1,41,56,05,483	1,49,82,62,107		5,67,06,637
BALUCHISTAN.	1				
Provident Funds. General Provident Fund		4,04,672	1,07,928	44	18,032
Indian Civil Service Provident Fund		21,855	22,599	41	972
Total		4,20,527	1,30,527	-1	19,004
NORTH-WEST FRONTIER PROVINCE. Provident Funds.	` '-				20,002
General Provident Fund	•	10,14,587	11,14,769	4;	47, 513
Indian Civil Service Provident Fund	٠.'_	1,62,386	2,27,319	44	9,430
Total	. '_	11,76,973	13,42,088	!	56,943
Madras. Service Funds. Military Assistant Surgeons' Fund	1	3,91,554	3,97,664	43	18,926
Provident Funds.			69.630	1	O Mad
Forest Officers' Provident Fund	•	66,850	62,939	44	2,728
General Provident Fund	•.	53,157	56,425	41	2,593
Livil Engineers' Provident Fund	•	1,71,76,665	1,89,61,346	44	8,44,659
Indian Civil Service Provident Fund	•	21,552	24,225	4;	1,065 63,344
Other Miscellaneous Provident Funds	•	13,70,540	11,49,117	41	·
Other items.	•	7,99,068	8,74,146	45	38,248
Deposits of Provincial Balance	•			(a)	12,45,833
Semetery Endowment Fund	• !	48,094	50,818	3 and 31	2,233
amine Relief Fund	• ;	41,94,698	40,85,928	41	1,88,819
liscellaneous	•				696
Total	•	2,41,22,178	2,65,64,608		24,12,144
Carried over	. 7		1,52,65,99,320	ļ	5,81,94,728

No. 44.—ACCOUNT showing the Obligations of the Government of India, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1930, etc.—contd.

		Amount, 1st Ap 1929.	Amount, Sist March 1930.	Rate of Interest per cent,	Amount of Interest paid during the year,
15	rought forward	. 1,44,13,31,16	R L 1,52,65,90,330		1t 5,81,84,728
Вомвач.				1	-
Special Loans.				1	
Loans from the late King of Oudh. Educational Funds Charitable Funds		(a) 9,11,54	(a) 8 9,11,548	(a' 6 and 5	18,672 13,093 32,150
Treasury Notes	•		1		
Interest on Trensury notes on account of Nagpur Temples	Bhonsla and othe	r . (c)	(c)	5 and 4	GG
Service Funds.					
Uncovenanted Service Family Pension Fund	•	35,15,15	34,51,905	6, 44 and 47	1,84,598
Provident Funds. State Railway Provident Institutions General Provident Fund Civil Engineers' Provident Fund Indian Civil Service Provident Fund Other Miscellaneous Provident Funds Special Accounts.	· · •	24,073 2,20,59,808 78,125 15,32,724 6,38,772	2,52,34,241 84,225 15,28,198	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,219 11,07,769 3,733 68,084 28,304
Uncovenanted Service Family Pension F. Branch) Local Fund Pension Fund	and (Life Assurance	3,331 2,76,532		3 3	881 COB,8
Other items.			k i		
Cemetery Endowment Fund Famine Relief Fund Interest on Miscellaneous Accounts Miscellaneous		94,935 1,70,44,273 	96,171 1,01,27,573 	3 and 3) 43	4,274 6,86,890 52,260 836
	TOTAL	4,66,73,780	4,21,20,120		22,10,356
Bengal.					
Service Funds.					
Incovenanted Service Family Pension Fund lengal and Madias Service Family Pension I	(Bengal) Fund .	91,20,790 13,84,351	86,46,217 14,46,192	G and del	5,68,422 65,905
Provident Funds.					
eneral Provident Fund dian Civil Service Provident Fund ther Miscellaneous Provident Funds		",12,74,862 13,38,312 6,26,336	2,34,65,568 14,46,014 7,08,537	11	16, 10,780 64,642 30,129
Special Accounts.				-1	07,120
meral Family Pension Fund indu Family Annuity Fund mgal Christian Family Pension Fund.	· · · ·	25,447 20,418 15,317	22,282 44,897 7,640	3 3 3	7(4) 1,370 298
Other items.					
metery Endowment Fund posits of Provincial Balance mine Reltef Fund erest on Miscellaneous Accounts		29,367 12,51,248	29,027	3 and 3½ (b)	1,347 2,70,000 66,886
	Total .	3,50,88,348	3,70,81,346		21,05,436
		1		,	

(a) Shown under United Provinces.
(b) Vide footnote (a), page 307.
(c) Shown under India General.

10. 44.—ACCOUNT showing the ()BLIGATIONS of the GOVERNMENT of INDIA, hearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—contd.

	Amount, 1st April 1920.	Amount, 31st March 1936	Rate of Interest per cent.	Amount of Interest paid during the year.
		 R		R
Brought forward .	1,52,30,91,292	1,60,61,00,790	1	0,25,10,520
UNITED PROVINCES.	1			
Special Loans.		1		l ,
S. ms deposited with Government from 1814 to 1833 by the late King of Oudh as endowments for certain charities and pensions	1,43,38,015	1,42,98,415	6, 5 and 4	7,28,4 '8
Sums deposited with Government in 1825 by Raja Kalisaukar Ghosal as endowment for a Blind Asylum at Benares	(u)	ι [α]	(<i>a</i>)	2,400
Souk Debt Loan on account of Madho Rao	(a)	(a)	(e)	27,769
Provident Funds.		1		
olice Officers' Provident Fund	33,652	37,442	4 ;	1,652
Seneral Provident Fund	1,54,83,794	1,68,90,5: 2	44	7,49,455
pium Department Provident Fund	16,396	17,930	4.5	790
orest Officers' Provident Fund	89,069	12,029	4.	1,870
ndian Civil Service Provident Fund	15,71,395	16,89,884	41	74,828
ther Miscellaneous Provident Funds	2,28,892	2,75,598	4.7	11,580
Cther items.				
emetery Endowment Fund	85,400	\$8,198	3 and 3;	3,916
eposits of Provincial Balance			(6)	43,750
amine Relief Fund	20,98,987	29,37,019	41	1,02,725
Total .	3,38,95,556	3,62,77,077	! !	17,49,169
Punjab.		1	1	
Special Loans.			'.	
Endowment in favour of the Lawrence Asylum at Murco .	10,000	10,000	Б.	500
Provident Funds.				
eneral Provident Fund	1,13,06,157	1,23,08,535	4章 ,	5,44,645
wil Engineers' Provident Fund	1,78,737	1,58,377	17	7,176
,	8,94,437	10,04 639	44	44,657
ndam Civil Service Provident Fund		7,48,920	44	29,971
	5,81,371	7,40,910	· ·	
!	5,81,371	7,40,910		
ther Miscellaneous Provident Funds	5,81,371 52,676	54, 4 58	3 and 31	2,451
Cther items.				
Cther items. Centetery Endowment Fund Centetery Endowment Fund Centetery Endowment Fund Centetery Endowment Fund	52,876	5 1, 458	3 and 21	3,55,083
Cther items. Cemetery Endowment Fund Ceposits of Provincial Balance Famine Relief Fund Total	52,676 	54,458 	3 and 21 (b)	2,451 3,55,083 85,022

No. 14. -ACCOUNT showing the Obligations of the Government of India, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1930, etc. -contd.

		Amount, 1st April 1929,	. Amount, "lst . Map h 19 0	Halo of Interest per cont,	Amount of Interest park confine the year,
Bio	aght forward .	$\frac{42}{1,57,21,25,015}$	1,65,84,16,791	•	R 6,53,20,184
Bunna.		•	,		
Provident Funds.					
Police Officers' Provident Fund		50,839	23,210	14	1,095
General Pravident Fund		91,17,328	97,90,075	13	4,34,225
Civil Engineers' Provident Fund		1,17,435	1,31,661	41	5,795
Forest Officers' Provident Fund		50,912	11,021	A_{k}^{1}	1,077
Indian Civil Service Provident Fund		11,82,014	13,13,138	4	54,880
Other Miscellaneous Provident Funds	•	4,72,769	6,26,903	41	22,856
Other items.		•			
Cometery Endowment Fund	•	13,771	15,20)	3 and 31	(,<,,
Miscellaneous .		4			157
	Total	1,10,04,031	1,15,44,212		5,26,650
BIHAR AND ORISSA		į	1		
Provident Funds.			•		
Police Officers' Provident Fund		23,334	25,390	1.7	11.2
General Provident Fund	•	94,38,146	1,04,03,777	1 {	1,08,006
Civil Engineers' Provident Fund		89,951	51,480	Γ_k^{i}	3,771
Indian Civil Service Provident Fund	•	10,33,504	10,96,750 (11	17,017
Other Miscellaneous Provident Funds	• •	1,21,921	1,51,608	1 4	5,512
Other /toms.		}	1		
Cametery Endowment Fund	•	17,322	17,753	3 and 31	813
Deposits of Provincial Balance		• •••	•••	(a)	2,01,250
Famine Relief Fund		58,64,894	12,57,715	13	2,21,777
	Tor 15.	1,65,89,072	1,60,67,503		9,51,011
(TATRAL PROVINCES AND I			,		
Interest on Treasury notes on account of Nagpur Temples	Bhonsla and other	r (b)	(1)	5 and 1	23,725
Provident Funds					
Civil Engineers' Provident Fund		. 31,254	34,975	17	1,530
Police Officers' Provident Fund .		21,249	23,604	41	1,056
General Provident Fund		. 80,34,075	89,56,852	4!	3,96,934
Indian Civil Service Provident Fund .		7,60,632	9,19,621	14	39,218
Other Miscellaneous Provident Funds .		. 28,466	32,268	44	1,402
Other items.					
Cemetery Endowment Fund		. 23,053	24,043	3 an I 3 }	1,076
Famine Relief Fund	• • •	1,42,62,922	47,72,642	-1 1	2,25,197
		1 3	i	1	~
	TOTAL	2,31,61,671	1,47,64,005		6,90,147

(a) Vede footnote (a), page 807.
 (b) Shown under Judia General.

No 44.—ACCOUNT showing the Obligations of the Government of India, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1930, etc.—contd.

		Antonni, let April 1929.	Amount, 31st March 1970	Rato of Interest per cent.	Amount of luteres paid during the year.
	Brought forward .	R 1,62,28,80,389	R 1,70,10,92,511		8,75,00,055
Assav.					
	uds.				
General Provident Fund		47,27,290	52.87.197	4 3	2,31,702
Indian Civil Service Provident Fund		4,36,150			22,152
Other Miscellaneous Provident Funds		• •			522
Other item	s.			·	
Cenetery Endowment Fund .		9,105	9,625	3 and 31	433
Deposits of Provincial Balance		• •••		(a)	2,29,208
			l		
A Second	TOTAL .	51,77,200	58,26,588		4,84,017
General Provident Fund	ias.				
Indian Civil Service Provident Fund	Prompth forward 1,62,28,80,289 1,70,10,92,511 Recent Rec	18,835			
		10,799	12,480	44	561
Cemetery Endowment Fund .		1.092	1.092	3 and 3k	49
	Total		1	•	
Total	CHARGES IN INDIA				18,945
Charges in Eng	land.		'	~	· · · · · · · · · · · · · · · · · · ·
CENTRAL GOVERNA	ENT }		,		
Sceretury of St	ılo.				
	Military Widows' and	1		ξ.	£
Bougal and North-Western Railway: 5 p Discount Sinking Fund	er cent. Debenture Stock.	}			12,685
Interest on balances of Superior Service.	(India) Family Pension		,		175
2 11/12		100,014	1		12,689
		ŗ	Total Charges in I	Ingland £	25,549
		Ditto converted	into Re at #1—	P. 121	
				res. Tog	3,40,654
	TOTAL CHARGES IN INI	-		ERNMENT	3,575
Provincial Governmen				1	0,00,47,240
GOVERNMENT OF MADRAS.		ercial Undertaking	gs		
GOVERNMENT OF BOMBLY. Interest on advances from Famino Relie	f Fund for financing the	Provincial Loan A	Account	90,080	
GOVBENMENT OF BRIGAL, Interest on Miscellaneous Accounts				8,403	
GOVERNMENT OF BURMA. Interest on Depreciation Reserve Fund of	f Government Commerci	al undertakings .		78,792	
		Provincial Loan	Account	36,741	
Interest on Advances from Famine Kell				1	
GOVERNMENT OF CHATRAL	PROVINCES.	Provincial Loan	Account	81.770	
Government of Chatral Interest on Advances from Famine Relic	PROVINCES.				3,07,881

No. 44.—ACCOUNT showing the Obligations of the Government of India, bearing [a and the Interest paid thereon, for the Year ended 31st March 1930, etc.—concld.

	india, deneral, (a)	Baluch-	North- West					}			Applicated at a health		ماليات لمارس ساء ومارس
1			Fron- fice Pro- Vince,	Madias.	Rembay.	Berrgul,	United P10- vinces,	Punjib,	Barna	Biliar and Orbest,	Central Pro- ymers and Berar,	Arsam,	Сида,
1	B.	ĸ	R	If.	R	п	H	' 12	ŧł.	ı R	i:	18	R
Family Pension Find		***		·	1,54,564	5,08,122		!				••	••
Pengal and Madias Service Family Pension Fund	1			/	·	65,9 4		' .	•			***	•••
Military Assistant Surgeous, Fund	}		۰,	18,947			•••						***
ndign Military Widows' and Orphans' Fund	1 00,791		.			<i></i>		.	41	.,		.,	•••
aperior Services (India) Family Pension Fund .	1 09,185	1			***		•••		••	,		***	***
Total Station Fusing .	3,35,016			38,926	1,54,568	0,84,827			••			-	•••
PROVIDENT PUNDS						-			•		 		
tate Railway Provident Institutions	,u2,60,801				1,219				•••				
dent Funds -	61 35,309			•							**		
icneral Provident Fund	18,77,610	18 (12	£7,3 t	8, 14,0.0	11 07,160	10, 15,780	7, 19, 155	-, (4, 645	4,96,295	£ < 1,066	3,40 9 1	2,64,702	14,884
ndum Civil Service Provident Fund	11010	072	9,14	10, 11	65,081	64,642	71,52H	11,657	»3 9 9	17, 45	'9,dis	22,450	561
Financial Department Pro-	1,520	,			1							,	
'ivil Engineers' Provident Finid	4,611			1,เพาะ	3,733	۱ , .		7,176	6,795	1,771	1,539	••	•
Forest Officers' Provident Fund	6,225	•		1,524			1,475		1,977				
Polico Officers' Provident Fund				2,50.1		,	1,652		1,005	1,132	1,056		••
Opium Department Pro- vident Fund							708						
Civil Vetormary Department Provident Fund	2, 105							i 					i
Other Miscellancous Pio-, vident Finds	1,36,247			28,245	34,304	30,129	11,685	20,971	22,350	6,818	1,409	b.Ja	10
TOTAL PROVIDENT FUNDS. 1	1,87,9L,x 6 8	19,004	50,943	0,55,037	13,09,109	11,41,551	8,40,191	6,20,440	5,25,897	E,72,100	4, 10, 149	2,51,476	18,800
Spe, we docounts.						,							
Postal Insulance and Life Abbuity Fund	13,25,146				•••	;		•	•••			594	•••
Other Special Accounts				,,,	8,438	2,768		-11	•••	,,,			
TOTAL SPECIAL ACCOUNTS.	18,25,148				8,498	2,568	***			484		***	***

21.-Appropriation for Reduction or Avoidance of Debt.

This head is intended for the record of appropriations from revenue for redemption of debt of the Central and Provincial Governments. The amounts debited to the head 'Sinking Funds' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Funds for the redemption of loans raised by the Central and Provincial Governments, while the debits under 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise than by means of regularly constituted sinking funds. The amounts are debited to this head by recontra credit to the Deposit head 'Appropriation for Reduction or Avoidance of Debt', which is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is written off the Public Debt Account (Accounts Nos 82 and 82A). The application of the balances of the Sinking Funds in 1929-30 is shown in Account No. 89.

- 2. Under the scheme of debt redemption adopted by the Government of India for the five years 1925-26 to 1929-30, the annual charge against the Central Revenues for the purpose of making provision for reduction and avoidance of debt is made up of—
 - (a) a sum of Rupees 4 crores, and
 - (b) such additional sum as is equal to one-eightieth of any excess in the total of the debt outstanding on the 31st of March of the preceding year over the total outstanding on the 31st March 1923.

For the purpose of this scheme, the total debt outstanding on the 31st March 1923 has been taken as Rs. 8,46.78 crores, made up as shown below, and the total debt outstanding on the 31st of March of any year subsequent to 1923 is such total as may be certified by the Auditor General in India to be the total arrived at by applying similar calculations for subsequent years:—

b	(Figures are bein	in crores of g converted	rupces, sto at Rs. 15	erling amounts per £).
	31st Marc	h 192 3 .	31st Ma	rch 1929.
	Rs.	Rs.	Rs.	Rs.
Rupee Debt exclusive of Treasury Bills in the Paper Currency Reserve	3,61.42		0 01.70	
in the raper Currency Reserve	-		3,94.73	
Sterling Debt	. 3,63.95		4,50 05	
Unfunded Debt	62.56		1,27.95	
Capital value of the liabilities undergoing redemption by way of terminable Railway annuities		8,79.90	80.03	10,52.76
Deduct—D'scount included above but separately provided for Advances to Provincial Governments other than those representing Pre-Refo.m	. <i>6∙23</i> - e		1S-46	
Irrigation Debt .	. 24.89	83·12	74.93	<i>§3∙28</i>
		8,46.78		9,59 38

The amount adjusted under this scheme in the accounts for 1929-30 is Rs. 5,40,75,000, and this, together with the sum of Rs. 32,98,000 representing the amount of reparation receipts under the Dawes Schemes and under the Young Plan in accordance with clause 7 of the Indian Finance Act. 1926, formed the total charge of Rs. 5,73,73,000 brought to account under this head in the Central section of the accounts for 1929-30.

- 3. The obligatory charges against the annual provision for debt redemption are:--
 - (a) Railway Sinking Funds now in operation,
 - (b) Depreciation Funds of 1½ per cent. on the 5 per cent. Rupee Loans of 1929-47 and 1945-55,
 - (c) the capital portion of Railway annuities, and
 - (d) the capital portion of the annual payment in redemption of India's outstanding liability in respect of British War Loan.

The balance, if any, may be applied towards the avoidance of new borrowing or the reduction or repayment of such other debt as the Governor General in Council may think fit. Should, however, the total of the four items exceed, in any year, the amount prescribed, the balance is to be charged to Capital.

Of the above items, the actual expenditure under (a), (c) and (d) is incurred in England. As, however, it is found more convenient to record in the Indian section of the accounts the entire expenditure from revenue upon redemption of debt, the procedure described in paragraph 1 above has been adopted. Under this procedure, the revenue provision for these items is credited to a deposit head, which is closed to 'Government Account' at the end of the year, thus merging the provision in general balances. The payments made in England are met from these balances and charged to "N.—Poblic Pebt". The revenue provision for the three items in question is shewn under the head "Other Appropriations" in this Section of the Account; the expenditure under item (b) being separately exhibited against the head "Sinking Fund".

4. The rules for the constitution of the Provincial Loans Fund require Provincial Governments to make available annually out of their ordinary revenues a sufficient amount to redeem all loans (other than the Pre Reform Irrigation debt) borrowed otherwise than from the Fund within a period of S0 years—The amounts provided under this arrangement are charged in the Previncial Accounts to "21—Appropriation for Reduction or Avoidance of Debt".

No. 45.—ACCOUNT showing the Appropriations from Revenue during the year ended 31st March 1930 for Reduction or Avoidance of Debt of the Central and Provincial Governments.

					PROVINCIAL	GOVERNMENT	RESERVE	o) .			
	Central Government.	Govern- ment of Madins.	Govern- ment of Bombay.	Govern. men of Bengal.	Government of United Provinces.	Government of Punjab.	Govern- ment of Burma.	Govern- incut of Bran and Orresa	Government of Central Provinces and Beiar,	Total.	Torat CFNIRAD AVO Providelsa
Sinking Funds:		1	Ħ	R	R	R	R	R	R	R	R
For Loans of the Central Govern- ment.— 5 per cent War Loan											
1929-47	41,00,000			•••)	41,00,000
5 per cent. Loan of 1945-55 · ·	95,04,000			***	•••				••		95,04,000
Total .	1,36,04,000			•••	•••	•	,				1,33,01,000
For Loans of Pro- mincial Govern- ments — 5½ per cent. Bombay Development Loan		•••	5,72,220		***				•••	5,72,220	5,72,220
6 per cent. United Provinces Deve- lopment Loan .	•••	•••	•••	•••	22,00,000					22,00,000	22,00,00
6½ per cent. Punjab Bonds, 1933				•••		86,800				86,800	86,500
61 per cent Punjab Bonds, 1937 .		.41		•••	•••	41,600			•••	41,000	41,000
Total .			5,72,220		22,00,000	1,27,800	•••		,	29,00,020	29,00,020
Other Appropria- tions:—											
A.—Appropriation from Ordinary Revenues	4,37.69,000	19,50,176	8,36,887	6,78,862		5,27,567	4,10,574	45,369	2,16,978	88,66,413	5,04,35,41
·B.—Appropriation from Famine Relief Fund			•••			1		•••		•••	***
Total Charces .	5,73,73,000	39,50,176	14,09,107	6,78,862	22,00,000	6,55,367	4,10,574	45,369	2,16,978	95,66,433	6,69,39,433

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Sections F. and FF.—Civil Administration.

Revenue, Rs. 5,88,19,364.

Charged to Revenue Rs. 68,19,75,414
Expenditure Not charged to Revenue Rs. 44,68,779

F. and FF.—Civil Administration.

General Administration									AMOUN	T OF EACH AC	COUNT.
Account Acco										Major H	AD TOTAL.
Sependiture September Se	Major Herd.	Ng. of Account.	τ	FO LIATE	Ассоти	7B		Page.	Detail.	Revenue.	Expenditure,
Addit									R	R	R
Audit Audi	ieneral Administration.			• •	α•	. . .	•		107.55.00	•••	13,93,12,339
Andik daminstration of Justice 454 ASA diaminstration of Justice 458 ASA diaminstration of Justice 458 ASA diaminstration of Justice 458 ASA diaminstration of Justice 458 ASA decretion 458 ASA	-		Details of Cha	_	r Secre	lariats Chara	-				
18	Andit 1	47	Expenditure		4		•	832			1,01,03,909
ASE	Administration of Justice				•	•	•			1,06,16,166	K 02 30 KA9
Sails and Convict Settlements	· ·		Details of Cha	roes unde	r High	Court	e etc		86.80.151		
Sale and Convict Settle- renata					Civil	and	Session	8		•••	
Table and Convict Settle	,	4070			Cor	uts	•.		3,54,39,223	•••	
Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Development Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Development Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Development Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Improvements Capital Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outlay on Industrial Outla	Tails and Convict Sattles	48D	33	,,	Crim	inal Co	urts	. 340	08,42,624	•••	•••
401		49	Receipts .					. 342		62,37,893	
Potis and Pilotage	·		Expenditure							1	2,85,31,374
Content Cont	,, ,,			vict Char	\mathbf{ges}	•	•		1	65 15 910	•••
Ports and Pilotage					•	•	•		į.	1	13.07.82.658
Ports and Pilotage	,		Details of Cha	rges und	ler Di	strict I	Executiv	e		•••	,,
Receipts 51			Force .		•	•	•	. 852	9,88,37,776		***
B.—Minor Ports	Ports and Pilotage—	51	Receipts					854		23 34 496	
B.—Minor Ports 51C 16C	-		Expenditure		•	•	•	355	1		25,37,589
Lighthcuses and Light chips	BMinor Ports	51A	Receipts			•	•		í	2,97,503	1000 500
Receipts Start Start Receipts Receipts Start Receipts Start Receipts Start Receipts Start Receipts Start Receipts Receipts Receipts		51C	Expenditure	•	•	•	•	356	•••	***	16,03,578
Expenditure	Lighthouses and Light	51 E	Receipts					360	194	13,50,949	•••
Political	- ,		Expenditure			•	•		•••	• •	
Fointier Watch and Ward Sala Expenditure 371 376 35,59,810 91,50,000 13,58,76,39.					•	•	•		,	• • • •	
Scientific Departments 54	Political Wetch and	63	Expenditure	•	•	•	•	. 509	•••	•••	1,01,01,100
Scientific Departments		53A	Expenditure						•••		2,69,34,129
Education	Scientific Departments	54	Expenditure		•	•	•				
Second S	,, ,,			vey Char	ges •	•	•			91.50.000	
Medical	1				•	•	•		1		13,58,76,391
Public Health	Medical		Receipts		•	•	•		1	56,45,170	4 90 24 960
Agriculture					•	•	•			20 20 276	
Agriculture	Public Health			•	•	•	•		i		2,23,31,090
Industries	Agriculture			: :	:	·	:	394	1	63,55,820	0.05.05.050
Aviation		58A			•	•	•		****	01 AH 915	3,07,85,973
Aviation 100	Industries				•	•	•		1		93,36,819
Indian Stores Department	Agintion		Expenditure		•	•	:		•••	•••	19,91,712
Miscellaneous Departments GOA GOB Expenditure GOB Expenditure GOB Expenditure GOB GOB Expenditure GOB GO	Indian Stores Depart-	U O	Zapazza	•	•					7 4 6 MD	
Miscellaneous Departments					•	•	•		1		20.56.711
Total Expenditure charged to Revenue	Wincellemong Deports	60B	Expenditure	• •	•	•	•	4408	••1	•••	20,00,022
Capital Outlay on Industrial Development Capital Outlay on Industrial Outlay on Vizagapatam Port Capital Outlay on Light Ships Capital Outlay on Improvement of Public Health Capital Outlay on Agricultural Improvements Capital Outlay on Agricultural Improvements Capital Outlay on Industrial Outlay on Industrial Outlay on Agricultural Improvements Capital Outlay on Industrial Outlay o		61	Receipts		•			. 411	•••	35,03,636	
Capital Outlay on Industrial Development Capital Outlay on Industrial Outlay on Vizagapetam Port Capital Outlay on Lighthouses and Light ships Capital Outlay on Improvement of Public Health					•	•		. 413	•••	•••	56,65,660
Capital Outlay on Industrial Development Capital Outlay on Vizagapetam Port Capital Expenditure not charged to Revenue. Capital Outlay on Lighthouses and Light Ships Capital Outlay on Improvement of Public Health			Matal Franci	aditum al	orand .	to Row	20110			5.88.19.864	68,18,88,484
Capital Outlay on Vizingapitam Port 51D Expenditure	Capital Outlay on In-		Total Exten	iaifaie Ci	larged	ro Tre A	billio				
Vizagapatam Port Capital Outlay on Light bouses and Light ships Capital Outlay on Improvement of Public Health Capital Outlay on Agricultural Improvements Capital Outlay on Industrial Development 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure	dustrial Development	59B	Capital out Capital Ex	pendit	ure n	ot cl	event			•••	86,930
houses and Light ships Capital Outlay on Improvement of Public Health Capital Outlay on Agricultural Improvements Capital Outlay on Industrial Development 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure 58B Expenditure	Vizagapitam Port	51D	Expenditure		•	•	•	. 358	***		85,75,018
provement of Public Health Capital Outlay on Agricultural Improvements Capital Outlay on Industrial Development 598 Expenditure 598 Expenditure 598 Expenditure 404 2,17,3	houses and Light	51G	Expenditure		•	•	•	. 861	•••		12,821
Capital Ontlay on Agricultural Improvements Capital Outlay on Industrial Development 58B Expenditure 59B Expenditure 404 2,17,3	provement of Public		Expenditure				•	. 892			6,63,64
Capital Outlay on Industrial Development . 59B Expenditure			j -	. •	•			1			
frial Development . 59B Expenditure	cultural Improvement	s 58B	Expenditure		•	•	•	. 3A8			
			Expenditure					. 404			2,17,303
TOTAL	with Total Principal			•		m	ota)				44,68,779
						1	OULL				1 10 11

Section F .- Civil Administration.

The major heads grouped in this section deal chiefly with the salaries and expenses of the various departments constituting the Civil Administration of the country. The receipts of these departments are comparatively insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

Section FF .- Capital Expenditure not charged to Revenue.

The expenditure brought to account in this section relates to capital outlay incurred by the Central and Provincial Governments on measures connected with the improvement of Public Health, Agricultural Improvements, the construction of Vizagapatam Harbour, etc. The capital expenditure on Light Houses and Light Ships has been brought under this Section from 1929-30.

22.—General Administration.

The charges recorded under this head relate chiefly to headquarters administration and also to the cost of district administration which, prior to 1921-22, was divided between the heads "Land Revenue" and "Administration of Justice". The salaries and other allowances of Heads of Provinces, as also of the Governor General, and the Executive Councils and Ministers; the expenses connected with the Council of State, the Indian Legislative Assembly and the Provincial Legislative Councils; and the charges of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items in the Indian accounts.

- 2. The English charges consist mainly of the salaries and expenses of the Secretary of State's Council and his establishment; and the charges of the office of the High Commissioner, who acts as the agent of the Governments in India in respect of the purchase of stores and certain other matters. The salaries of the Secretary of State and of the Parliamentary Under Secretary of State are borne on the British Estimates and a lump sum contribution is also made to Indian revenues on account of the cost of staff employed at the India Office on non-agency functions. This contribution is distributed, in the accounts, between the three heads 'General Administration', 'Audit' and 'Stationery and Printing' (vide Accounts Nos. 46, 47 and 73-A) The contribution in the year 1929-30 amounted to £115,000.
- 3. In all the provinces excepting Bihar and Orissa the salaries of Ministers are classified as "Transferred".
- 4. The charges relating to village establishments in several provinces furmerly shown under '5—Land Revenue' are now recorded under this head

No. 46--ACCOUNT of CHARGES OF GENERAL ADMINISTRATION

								-			PROVIN	
		CENI	PAL GOVERN	MANT.		GOVIRAL OV MADE		GOVERNM OF BOURA		Goteun Of Beng		
Charges in India.	India General.	Baluchis- tan.	North- West Frontier Province,	Other Areas.	Total	Rese (ved	Traus- ferred.	Reserved.	Trans- ferred.	Reserved.	Trans-	l No
(including the Governor-General), Executive Councils and Ministers;		R	R		- R	R	R	 R	 R	 R		Sorial
planes of the Governor General,								1		16	R	
Governors, etc	2,50,800		•••		2,50,800	1,18,1_8	•••	1,20,000	•••	1,20,000	•••	1
Governor-General, ote off and Household of Governor-	10,000		(1,000		16,000	18,700		26,000		26,081	•••	
General, etc	1,71,972	'	50,341		5,22,313	4,11,603	• •	5,98,171		5,78,000	•••	
Allowances to Conveyances and Motors or Expenses (see Account No.	1,51,727 38,087	•••		• • •	1,51,7±7 38, 87	95,000		1,08,000		1,10,175	:	
(6B)	1,78,170 1,06,519	ľ	32,744 69,215	'	5,10,914 1,75,764	1,32,300		89,661		.,00,382		
centive Council . nistors ,	5,37,371	··.	.,		5,87,871	3,10,934	2,10,: 87	2,79,933	1,6~,611	2,95,363	44,554	
Total .	20,71,676		1,58,300		22,32,076	11,19,727	2,40,087	12,21,768	J,5-,644	12,30,004	41,551	ן
.—Legislative Bodies: uncil of State dian Legislative Assembly	1,52,563 7,35,602		 		1,52,563 7,35,102	•••	, 	•••	, 			1 1
ovincial Legislative Councils	•••					2,53,761	•••	2,05,306		2,10,227		1
octions for Indian and Provincial Legislatures .	1,910		<u> </u>	<u></u>	1,940	76,019	,	71,293	··· <u>·</u>	1,81,296		,
Torat	8,9 , 105		' ••	•••	8,50,105	3,29,783		2,76,509		4,30,523	•••	ĺ,
—Secretariat and Headquarters Es- tablishments:												1
ril Secretarints (see Account No 46A) litary Secretariat ard of Revenue, Finan-	75,44,515 6,28,905		3,16,906	(a) 11,26,552	89,87,973 6,28,905	10,61,726	2,79,260 ·	15,66,766		11,02,106	3,57,333 	1
eal Commissioner and	•••	,,,				1,67,778				1,39,073		1
pector General of Stamps, Registration and Excise . octor of Land Records and Inspector General of			101		100							1
Registration cal Fund Audit Establish-			•••				, 1	51,498		1		:
ments	5,338		11,553		16,891	3,36,56 8	<u> </u>	_2,35,354		2,38,276	•••] ;
TOTAL .	81,78,758		3,28,150		96,33,769	15,69,073	2,79,260	 18,56,618 		1 1,79,755	3 ,57,33 3	
—Commissioners: mmissioner in Stud				(b) 3,510	3,510	•••		3,04,736	-	4,16,889		
Nenue Commissioner in N. W. F. Province			1,70,340		1,70,340					,,,		
Total .		 l	1,70,340	3,510	1,73,950			6,19,333				
-District Adminis- tration:										4,413,889		
neral Est blishment	4,45,922	27,865	9,01,434		13,75,221	28,63,130		17,74,719		76,08,771		
b-Divisional Establishment . her Establishments	8,644, 18,047	1,11,154	2,14,557 1,21,879		2,23,201 2,4', 80	20,97,253 1,57,6°, ap	c)27,229	30,95,697 1,33,54,120		6,51,60° 31,449		
TOTAL .	4,67,618	1,89,019	12,37,870		18,44,502	2,07,26,94.	27,229	1,63,14,541		82,94,876		
-Miscellane ous: sere ionary grants by Heads of Provinces etc.	2,571		9,500		12,071	66,800		27,449		1,41,142		
scellaneous					•••	.,		7 5		1,686		
TOTAL .	2,571		9,500		12,071	67,860		28,213	<u> </u>	1,42,828	.,,	-
Works:	12,880	24,020	•••	4,389	40,789	•••						
Total Charges in India	1,17,27,058	1,78,039	19,04,469	11,34,451	1,48,28,012	2,38,42,38	5,47,478	2,22,27,108	1,78,040	1,20,24,875	4,01.887	1
	J 	T	tal Carried		1,44, -8,012	2,48,8			85,747			

(a) For detail see Account No. 48A on (b) Amount puid to Bombay Gournment.

e year ended 31st March 1930.

OF UN PROVID	MENT ITED (OES.	Govern O Pus:	.		INMEST OF JEMA.	OF B	HAR	CENTEAL CES AND	PROVIN	- 0	P	GOVERN-	Shan States		TUTA 6 CEATEA AND PROVINCIA:
Re-	Trans- ferred.	Re- served.	Trans- ferred.	Reserved.	Trans- ferred.	Re- served.	Trans- ferred.	Ro- served.	Trans- ferred.	Re- served	Trans-	COORG.	FEDERA	Тотаб,	
Ħ	B	R	R	R	R	R	R	R	R	B	R	R	B	B	R
9,967		1,00,000		1,00,000		1,03,696		72,000]);	72,710)			9,26,401	11,77,20
5,000		12,000		12,000		6,000		6,000),	6,000	 	! 		1,27,784	1,73,78
8,120	•••	99,799		1,31,420		1,28,127		63,074		52,152	;		•••	22,31,526	27,53,88
1,286 9,864	•••	21,648	•••	21,847	•••	21,010	 	16,071		10,170				4,15, 207 9,864	5,66,03 47,95
1,407	•••	76,158	•••	86,857		81,808		24,145	1	24,417	•••	•••		7,60,138	12,71,05
 7 ,99 9	•••	1,31,426	•••	1,25,000	•••	1,45,634		89,440		1,07,100		18,665	•••	18,665 16,42,881	1,94,42 21,80,20
••	1,08,000	,	2,04,840	•••	1,20,000	1,15,326	•••	***	44,948		85,234		•••	11,22,533	11,22,53
5,543	1,08,000		2,04,840	4,80,124	1,20,000	5,98, 6 01		2,70,780	44,948	2,72,549	85,234	18 ,6 65		72,51,949	94,87,92
	•••				•••	•••			•			•••	•••		1,52,56 7,35,60
5,092	***	1,94,861		1,79,151		1,75,054		72,677		50,877		6,735	·	16,52,744	16,52,74
452	···	1,05,741		33,834	·	83,035		3,454		54,924		•••		6,17,081	6,19,02
,544	•••	3,00,605		2,18,015		2,58,089		76,131		1,05,801		6,785	• •••	22,69,825	81,59,98
		8,79,471		8,65,628	4 04 494	7,85,014		5,00,122	10 too	3, 78,578				95,67,435	1,85,55,40
3,924				0,00,020	4,34,484				***				•••		6,28,90
,666		3,27,779		2,78,050		1,27,201							,	12,85,547	12,85,54
		•••				82,282	pa 1		•••		···	···	•••	82,282	82,23
.								•••						54,4 98	54,49
,519	<u></u>	1,26,989		3,44,163		1,16,553	<u></u>	1,03,872		50,918		<u>:-</u>		17,48,612	17,65,50
,109		13,28,139		14,87,841	4,34,484	10,91,000		6,03,494	10,723	4,29,196			•••	1,26,88,324	2,23,22,09
,989		4,02, 9 64		6,79,140		3,95,012		8,78,711		1,68,219			2,39,594	3,04,731 37,44,117	3,08,24 37,44,11
				•••	•••		•••	•••		•••					1,70,340
,989		4,02,964		6,79,140		3,95,012	•••	3,78,711		1,68,219			2,39,594	40,48,851	42,22,70
,880		62 ,59,8 18		58,41,900		89,93,112		21 ,84,2 12		13,04,560		90,881	3,17,795	8,92,07,917	4,06,43,03
,346 ,173		7,74, 113 1 8,95,4 19		8,42,227 1,47,905	•••	3, 5 0,311 2,51,889		10,42,000 20,94,962		1,31,984 2,05,024	:::	18,095	82,827 	1,18,08,459 8,89,98,774	1,15,81,66 8,42,44,85
2,399		84,29,350		66,82,032		45,95,812		58,21,204		16,41,568		1,08,976	4,00,622	8,45,75,050	8,64,19,55
,991	•••	7 ,4 71	8,697	21,726		1,57,725		18,410		13,615	9,752	8,827	1,928	4,9 3,592	5,05,66
	•••	1,629		4,133				•••		849		,		9,092	. 9,09
,991		9,100	8,697	25,859		1,57,725		18,410		14,464	9,752	8,827	1,928	5,02,684	5,14,75
,795	, ""	9,078		•••	•					881				3,85,754	4,26,49
		1,09,20,267		·						26,27,978	. 94,086	1,38,203	6,42,144	11,17,26,487	12,65,53,44

No. 46.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

F.—Miscellaneous. Indian Civil Service: Examination expenses, &c. 2,796 Entwention to Universities for training of Indian Civil Service probationers 595 499 608 Total Secretary of State—Carried over £ 118,687 5,250 1,141 2,600 1,207					T		~ ·-·			PRO	NIV
Total India—Brought Coronard H		GOVERN-		0.5	J	or		OF	1 3	UNITED	
Total India—Brought forward 1,18,1801 2,38,1,1902 5,47,47 2,225,7103 1,150,1902 1,280,287,200 1,160,000 2,235,717 1,150,500 2,235,717 1,250,500 2			Re-				Re-			Tian ferre	g. d.
Total Johns—Strongel Growth 1,10,24001 2,345,2402 2,4427,100 1,345,147 1,242,11973 4,019 20,447,247 1,400,247 Charges in England. Secretary of State. Shirrived the Personnel Lines Averages of Nation Ashields there served the Council of India, Secretary of State for January and the January of State for January of State			1		R	R	R	R	R	- F	,
Charges in England. Socretary of State. Shaliries of the Permanent Uniter Services of State St	Total India—Brought forward .	1,18,28,012	2,38,12,3	42 5,47,47	2,22,27,10	03 1,58,01	1,20,21,87	5 4,01,88	1		- 1
Charges in England. Secretary of State. Salarico de Permanent Uniter Secretary of Note, Assaut Chaler Secretarian India. Note, Members of the townel of India. Note, Members of the townel of India. Note, Members of State for Inda in Council State for Inda in Council State for Inda in Council State for Inda in Council State of Inda in Council State of Inda in Council State of Inda in Council State of Inda in Council State of Inda in Council State of Inda in Council State of Inda India and other phere alread State of India and other phere alread Contribution forwards National Health Insurance, Council State of Contribution forwards National Health Insurance, Council State of Contribution by His Majesty's Treatery 10%5 A. Hoads of Provinces, etc. 21,750 A. Hoads of Provinces, etc. 10%5 A. Hoads of Provinces, etc. 11,750 A. Hoads of Growness Alitary Governor Members of Contribution of State of Council Council State of Council Council State of			2,4	3,89,858	2,2	3,81,717	1,2		-	~~~~~	اد.
Starties of the Permanent Humber Secretary of Natia, Assistant Hubbr Secretaries of State, Membors of the Council of Luils, Secretaries and Utilens. of the Secretary of State for India in Council	Charges in England.	.e	£	£	.t	3.	η	T	£	£	
of Nata, Asabiant Huler secretarion of State, Members of the Courted Hulbs, Seventors and thickers of the Seventury 100,260 Hulbs, Seventors and thickers of the Seventury 100,260 Hulbs, Seventors and thickers of the Seventury 100,260 Hulbs, Seventure and State for Instals in Country Seventure and State for Instals in Country Seventure and Seventure places abroad 100,260 Hulbs, Seventure Contribution for training the Seventure and Contribution for the Seventure Country Seventure and Seventure	Secretary of State.										
Contage and telegrams to India and other places abroad Contribution (overale National Health Insurance, Contribution (overale National Health Insurance, Commission, Commissi	of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary	190,240	•••	<u>;</u>					: 		
Contribution (covered National Health Insurance, and Contribution (covered National Health Insurance, Contribution (covered National Health Insurance, Contribution Pensons (20,000)	Law Charges	311		j							
Contribution towards National Health Insurance, Uncomployment finentiance, and state of Contribution by His Majesty's 121,750 Sincellanceus expenditure 1845 Peduct—Contribution by His Majesty's 108,161 A.—Heads of Provinces, etc.: **ay, Leave allowances, etc., of Viceroy and Covernor Gental, Govannor, Midiauly Secretary and Ande-do Camp to the Governor, Members of Exceptive Council, Covennor, Midiauly Secretary and Ande-do Camp to the Governor's Hand, and Pinance Member of Go. ernor's Hand, and Pinance Member of Go. ernor's Hand, and Pinance Member of Go. ernor's Hand, and Pinance Member of Go. ernor's Hand, and Pinance Member of Go. ernor's Hand, and Honder of Governor's Hander of Governor's Hand, and Honder of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's Hander of Governor's	Postage and telegrams to India and other		-,-	"	""	1	***				
Miscellancous expenditure (645 Deduct—Contribution by His Majesty's Treasury 108,161 A. Hoads of Provinces, etc., of Vienov and towners General, Genouser, Minus to Because of General Genomes, Majesty to Because of General Genomes, Majesty to Because of General Genomes, Majesty of General Genomes, Majesty of General Body General Genomes Health and Planame Members of Governor's Health and Planame Members of Governor's Connect General General	Contribution towards National Health Insurance, Unemployment Insurance, and					!	***	***			
Continuation by His Majesty's 108,161 10	Office Contingencies, etc	21,750					•••	•••			
leduct—Contribution by His Majesty's Treasury 108,161	iscellaneous expenditure				***	•••	•••	•••		,,,	"
Treasury 108,161 A. Heads of Provinces, etc.: ay, Leave allowarces, etc., of Vicenov and covering General, Governor, Military Secretary and Aule-de Camp to the Governor, Multiary Secretary and Aule-de Camp to the Governor, Multiary Secretary and Aule-de Camp to the Governor, Multiary Secretary and Aule-de Camp to the Governor Body Guard, members of Governor's Band, and Finance Missber of Governor's Band, and Finance Missber of Governor Governor's Band, and Finance Missber of Governor Governor Council, etc. 2,336 2,656 042 1,692 5.20 Voyage and Fquipment allowance of Governor 2,000 L-Secretariat and Head-quarters Establishments: Miscellaneous expen diture 1,865	1			1				•••			1
ay, Leave allowances, etc., of Viceroy and Covernor Gential, Governory, Minhaily Secretary and Anded Camp to the Governor, Members of Executive Connell, Commandant and Adjutant of Governor's Body Grazd, members of Governor's Body Grazd, members of Governor-General's Council, etc 2,336 2,655 642 1,092 520 Versage and Equipment allowance of Governor Establishments: Mincellaneous expen diture 1,805 I.—Secretariat and Head-quarters Establishments: Mincellaneous expen diture 1,805 F.—Miscellaneous. Indian Civil Service: Examination expenses, &c. 2,796 Indian Civil Service probationers 595 489 808 687 Typial Servicary of State Carried over £ 118,857 5,250 1,141 3,500 1,207		108,161	•••		•••		•••		4**		
Covernor General, Goveinor, Mintary Secretary and Auded Camp to the Governor, Members of Recentive Council, Commandant and Adjutant of Governor's Body Grard, members of Governor's Body Grard, members of Governor's Body Grard, members of Governor's Body Grard, members of Governor's Body Council, etc. 2,336 2,655 042 1,602 520	AHeads of Provinces, etc.:					!					
Governor	Secretary and Ade-do Camp to the Governor, Members of Executive Council, Commandant and Adjutant of Governor's Body Guard, members of Governor's Band, and Finance Member	2,336	2,655		642		1, ⁴ 02		540		1.
Guarters Establishments: Miccellaneous expen diture . 1,865 F.—Miscellaneous. Indian Civil Service: Examination expenses, Ac 2,796 Indian Civil Service probationers			2,000		•••						9
F.—Miscellansous. Indian Civil Service: Examination expenses, &c. 2,796 Subvention to Universities for training of Indian Civil Service probationers 1049 608 687 1048 Secretary of State—Carried over £ 118,687 5,250 1,141 2,600 1,207	quarters Establishments:	1 905									
Indian Civil Service: Examination expenses, 2,796 Subvention to Universities for training of Indian Civil Service probationers 1049 608 687 1048 Secretary of State Carried over £ 118,687 5,250 1,141 2,600 1,207		1,000	400		•••		}			••	10
Total Secretary of State—Carried over 2 118,887 5,250 1,141 2,600 1,207	,				13						
Indian Civil Service probationers	ndian Civil Service: Examination expenses,	2,796	101	•••							11
Total India Carried over Rs. 1.48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.28.012 8.28.19.202 F. 48.2	ubvention to Universities for training of Indian ('Ivil Service probationers		5 95		499		608			,44	12
Total India Carried over Rs. 14828012 2 2 40 200 5 44 40 200 1,207	Total Segretary of State—Carried over &	118 887	F 870								
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24.87,870 242,27,108 1,58,644 1,20,24,875 4,01,887 1,88,67,870 1,08,000 2,28,65,747 1,24,56,762 1,88,67,870		, ,		191,910	~~×,27,108	1,58,844 1	20,24,875	4,01,887	88,87,870	1,08,000	14

the year ended 31st March 1930-contd.

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	14,989		···.		250		120		2,479		1,390		552
10 05 82 4	11 17 05 402	8 49 744		94,486	28,27,978	55,67L	30,68,080		70,93,7:9		95,18,011	2,13,537	
12,65,53,4	11,17,25,437	6,42,144	1,38,203	,964	27,25	24,351	-	3,789	<u></u>		1,00,7		1.11,38

No. 46.-ACCOUNT of CHARGES OF GENERAL ADMINISTRATION

		Goyedna	LNT	GOYKEN	MENT	Gorens	WENT	Governace:	rr oy	_
	GENTRAL GOVERT- MEST.	glanga op	1	Bown 		iir Brui	'	PLOVING	ህ ኤዋ.	·c _A
		Re- served.	Trans- ferred.	Re- served.	Trans- ferred.	Re- served.	Trans- ferred.			Serial
Total India— Brought forward	# 1,48,28,012	138,42,382	R 5,47,476	H 2,22,27 103	R 1,58,644	R 1,20,24,875	# 4,01,887 1	R	₽ 0₽,000	
Charges in England—contil.		2, (8,89,	858	2,23,85,	7 17	1,54,26	,762	1,30,95	,370	
etal Secretary of State—Brought forward	£ 118,587	£ 5,250	£	£ 1,141	.C 	.g 2,600	r.	£ 1,207	£	
High Commissioner:										
							1			
aries of the High Commissioner and Officers of his Establishments are Department: Wagos of artificers and	170,282		••	<i></i>						
abourers, etc. Messional Inspection of Stores	35,552 65,395		••		•••		•••		:::	
lonial Departmental Charges for issue of Learo Salary and Pensions	6 68		•••				}	,,,	,,,	
penditure in connection with the Trade Deputtment . Travelling expenses, Exhibi-	1						,			١
tions, etc. penditure in connection with the Educa- tion Department: Allowances to Advisors t Universities, etc.	2,950 8,545		• 4 •	•••		111	,	• •	•••	
tional Health Insurance, Unemployment Insurance and Contributory Pensions			•••	***						
penses in connection with "India House scellaneous charges			• • • • • • • • • • • • • • • • • • • •	***					•••	
educt— epirtmental Expenses charged on Contra		•••	•••	***				***	•••	
Government Stores for Posts and Tele graphs, State Railways, etc partmental Expenses charged on Store	74,837								•••	
supplied to Provincial Gavernments, Loca Funds Andren States, etc. rue of the Cost of the High Commissioner	10,00 i		•••						•••	
Establishment recovered from Provincial Governments, etc.	33,886	3,975		6,094		5,552		4,181		
A.—Heads of Provinces, etc.					ļ		1			l
eave Salaries and Deputation Pay	2,385 771		***	710 516		720	:.	1,332 12	•••	
B.—Legislative Bodies:	;			١						
reave Salaries and Deputation Pay terling Overseus Pay , ilscellaneous— ompensatory allowance, etc.	160		•••	39	•••	390		81	***	
C.—Secretariat and Head- quarters Establishment :				•••		1			(*)	
Leave Salaries and Departition Pay Miscellaneous - Travelling Rypensos, etc Sterling Overseas Pay	37,81 723 8,183	3		i, 19 91	,	3,57. 2,75		5,591 26 2,489	•••	
DCommissioners:							1			
Leave Salaries and Deputation Pay Sterling Overseas Pay Miscellaneous Foss, etc.	1,79		•••	98: 45		1,270 540		5,271 1,672		
E.—District Administration:									•••	
Leave Salaries and Deputation Pay	10,87	9 21,414		10,06	1	18,27	3	19,588	•••	
Sterling Overseas Pay Miscellaneous—Travelling Expenses, fee etc.	. 4.80			6,75		6,13		10,246	•••	
FMiscellaneous: "				+ .						
Contribution to the Tropical Diseases Bure Stores for India Allowances, etc. of selected candidates i	1.658	77							•••	
the Indian Civil Service Expenses connected with recruitment	69	5,27		8,31	1	5,57	l .	6,100	•••	
Total High Commissioner	£ 450,14		8 7	791 34,98	_	45,18	2,798	56 600		-
Total Charges in England .	£ 569,0		-}	791 86,0		47,78	-	-		-
Ditto converted into Rs. at £1 == Rs. 1 Exchange on ditto	B 75,87,0	R 82 6,64,24	R 10,0	H 542 4,80,9	7: 11	R 6,87,16	R 37,30	₽ 7,70,800	# 	
TOTAL CHARGES UNDER CHARRAL AMBIETRATION	2,24,79,8	02 2,45,12,29	-	85 4,1)(108 2,27,12,1	_	5,55 4 1,28,67,62	-	1,46,4,78		_ '0'
the second second second second		<u></u>	70,401	┚ ┞───	70,788	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	07,130	<u> </u>	72,787	ر
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for the year ended 31st March 1930—concld.

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	GOVERN OF PUNJ.	.]	GOVERNE OF BURN		BIMAR ORIS	AND	PROVIDE AND B	EED?		F	GOVERN-	SHAN STATES FEDERATION	Total.	TOTAL CENTRAL AVD
Serlal No.	Ro- sorved.	Trans- ferred.	Re- served.	Trans- ferred	Re- served.	Tians- feried	Re- served.	Trans- fenred.	Re- served.	Trans- ferred.	E COORGE	FEDRAITION		PROVIN-
	1.09,20,207	R 2,13,537	# 95,18,011	R 5,54,484	R 70,93,739	₽ 	12. 66,68,680	R 55 671	R 26,27,978	لسسب	₩ 1,38,203	R 6,42,144	R 11,17,25,437	R 12,65,53,449
İ	1,11,3	3,804	1,00,72,	495	70,9	3,799	67,2	4,351	27,5	22,984				
	£ 552	£	£ 1,390	£	£ 2,479		£ 120	£ 	£ 250	£ 	£	£	£ 14,989	
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24 25	9,661 3,735		36,492 8,889		9,580 4,777		20,272 3,479	: 	3,612		***	2,991	1,50,710 59,329	
26	21		138	,	4		157						889	
27	8				1,857		8 29		,	.,,			1,976	3
28 29	4,480		5,479		1,932		2,857	١.	572				35,586	1
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81	84,0.9		61,737	·	_		82,833	!	17,531		. 44	<u> </u>	-	-
82	84,561		66,127	\	_		82,958		17,781	·	44	_ -	- 	3
88 84	4,60,808 3,721	- R	8,81,6×1 6,868	12,03	£ 9 4,13,930 5 8,707	R	4,39,876 8,683	R.	2,37,075 2,052	#L	5,F6 8	8 42,95 2 34	₹ 4 50,64,77 7 12,82	1,26,81,80
85	·		1,04,06,56	5,96,61	875,11,376		(a) 71,11,739	·	28,67,109	~	1,44,10	6,85,44	11,68,63,03	13,93,42,3
86	1,15	,98,828	. 1,09,7	8,184	78	,11,376	71,6	7,410	29,6	32,095		٠.	'	1

(a) Individes expenditure on suspended transferred subject; vide footnote on page 70.

No. 46 A.—DETAILED ACCOUNT of CHARGES under CIVIL

CENTRAL GOVERNME India General	NT.		Ht ,	R
Secretariats: Legislative Department			5,28,95.3	
Finance Department (Ordinary Branch)			(a)8,91,481	
Finance Department (Military Branch)			6,87, 26	
Home Department			19,31,814	
Public Service Commission			3,61,907	
Central Board of Revenue			. 3,22,927	
Foreign and Political Department			. 10,55,961	
Commerce Department			3,91,151	
Department of Education, Health and Lands			6,54,217	
Department of Industries and Labour			5,99,806	
Keeper of the Records of the Government of India .			1,22,676	
NORTH-WEST FRONTIER PRO	VI NCE.			75,44,51
ecretariats: Pay of Officers, Establishment, and Contingent Charges			2,11,195	
Experimental Office in the North-West Frontier Province i		h the solemo fo	1,02,411	
Madras.				3,16,90
amount paid to the Provincial Government on account of the Secretariat	share of the ec	est of the Madr.	38,125	
Вомнау,				38, 11
mount paid to the Government of Bombay for the Pa	ssport Branch	of the Provinci	31,425	
mount paid to the Government of Bombay on account	of agency work n	a the General, etc		
Departments		•	1,51,311	1,85,76
Bingal,				
mount paid to the Provincial Government on account Secretariat for Agency subjects	of share of the	cost of the Benga	30,371	
United l'ROVINCES.				30,37
Experimental Offices in the United Provinces in connection Accounts from Audit (c)	with the scheme	for separation	of . F,72,287	8,72,28
TOTAL	CENTRAL GOV	ERNMENT		59,87,97
PROVINCIAL GOVERNM GOVERNMENT OF MADRAS. (Reserv.		4 .)		
Secreturiats :			1,38,978	
Finance Secretariat			1,75,256	
Translator's Department		•	62,312	
Revenue Department			1,17,298	
Local Self-Government Department			1,61,377	
Law Department			1,55,149	
Public Works and Labour Department			1,11,061	
Charges common to all Departments			1,52,632	
Development Department			02,881	
Registrar General of Panchayats, etc.			74,889	
Commercial Accountant			5,000	
Madras Services Commission	•	•	18,215	
Record Office, etc.			1,05,372	-
	• • •	• •	13,74,486	
Deduct-Portion chargeable to Central Government			80,500	(8) 13,48,98
	Carried over	Provincial		13,43,98
	cmarket over	Central .		89,87,97

⁽a) Includes Rs. 2,44.000 on account of Special Staff and Experimental Offices outside the United Provinces and the North-West Frontier Province in connection with the scheme for the separation of Accounts from Audit.

(b) Includes Rs. 2,79,260 on account of charges relating to Transferred Departments.

(c) See Party Cap. 2 of the General Note on page 330.

SECRETARIATS for the year ended 31st March 1930.

						Ві	ought	forwa	rđ	. {	Cent Prov	ral incial		R	R 89,87,978 13,43,986
	PRO	OVIN	CIAI	L GO	VERN	MEI	NTS—c	ontd.							···
	Go	VERI	NMEN'	r of	Вомв	Y.	(Resort	red.)						!	
ecretariats:														\ 	
Home Department							•		•		•	•		2,88,857	
Political Department							•	•			•			1,77,845	
Finance Department		•				•								2,85,904	
Revenue Department			•								•			2,66,749	
Separate Department					•						•			88,467	
Translator's Departme	nt	•			•	•	•			•	•			1,41,180	
General, Educational,	Mari	ine, E	cclesi	astics	I bas I	lagu	e Depa	rtmen	ls			•		2,49,415	
Legal Department							•	•		•				1,65,088	
Secretariat Record Off	ice				•		•			•		•		20,588	
Reforms Office	•	•	•								•			10,095	
Deduct—Portion char	rgeab	le to	Centi	al Go	vernm	nt	•	•	•		•			16,89,188 1,22,422	15,66,766
	Go	ver	NMEN'	T OF	Benga	L.	(Reserv	ed and	l Tra:	nsferr	ed.)				
ecretariats:											•	•	.		
Judicial, Political and		ointn	ent I	Jepar	tments	•	•	•	•	•	•	, .		3,99,028	
Revenue Department		•	•	. •	•	•	•	•	•	•	. •	•	•	1,34,446	
Local Self-Governmen	_			•	•	•	. •	•	•	٠	•		•	1,17,671	
Agricultural and Indu		_				•	•	•	•	•	•	•		95,187	
Finance, Commerce an			Deba	rtmer	its .	•	•	•	•	•	•	•		3,86,582	
Translator's, etc., Dep		ent	•	•	•	•	•	•	٠	٠	•	•		86,733	
Librarian's Departmen		•	•	۰	•	•	•	•	•	•	•	•		14,218	
Education Departmen		•	•	•	•	•	•	•	•	•	•	•	•	98,137	ų.
Allowances and Contin	ngeno	cies	•	•	•	•	•	•	•	•	•	•	•	1,55,751	
Deduct—Portion chargeal	ole to	Cent	tral G	overn	ment	•	•	•	•	•	•	•	•	14,82,749 23,010	(a) 14,59,731
Go ecretariats :	VERN	MEN	T OF	Unii	ED PE	OVIN	CES.	Reserv	red.)						
General Secretariat											_	. 🛋		(b) 12,65,535	
Inspector of Offices	•	•	•	•	•	•	•	•	•	•	•	•		83,389	
Inspector of Onices	•	•	•	•	•	•	•	•	•	•	•			01,500	18,48,92
Secretariats :	(Govi	RNME	NT O	r Pun	JAB.	(Rese	rved.)							
Chief Sccretary to G	overi	men	t •	•	•	•		•		•	•	•	•	8,20,990	
Legal Remembrancer	and	Secr	etary,	Legis	slativo	Depa	rtment	•		•		•		67,102	
Deduct-Amount re-	cover	able :	from :	Írriga	tion D	part	ment	•			•			14,621	8,73,47
								α	ried o	(Provi	ncial	•		65,92,88
								Can	iea o		Centre	.1		1	89,87,97

⁽a) Includes Rs. 3,57,323 on account of charges relating to Transferred Departments.

⁽b) Includes Rs. 20,000 on account of charges in connection with the scheme for the separation of Accounts from Audit.

F. and FF.—Civil Administration.

No. 46-A.—DETAILED ACCOUNT of CHARGES under CIVIL SECRETARIATS for the year ended 31st March 1930.—concld.

	Brow	ight f	praward		· {Cer	ntral ovmei	al	R :	4t 89,87,97 65,92,88
PROVINCIAL GOVERNMI	ents-	contd	•						
GOVERNMENT OF BURMA. (Reserve	d and	Trans	ferred.))					
Secretariats:									
Home, Political and Judicial Department	•		•	•	•	•	-	3,64,009	
Finance and Revenue Department	•	•	•	•	•	•	-	4,43,395	
Translator's Department	•		•	•			-	58,224	
Department of Agriculture, Excise and Forests .	•	•			•	٠	•	1,58,321	
Departments of Education, Local Government and P	ublio II	ealth			•	•		2,76,160	
							-		(a)13,00,11;
GOVERNMENT OF BIHAR AND O	7 T C C A	/T? one	rvad)						
ecretariats:	110311	11000	1 40(10)						
Appointment and Political Departments			•					1,49,885	
Revenue Dopartment	•		•			•		1,07,961	
Judicial Department			•			•		41,711	
Local Self-Government Department	•	•	•	•		•		1,11,670	
Finance Department	•	•				•		1,02,262	
Education Department	•	•	•					88,382	
Translator's Department	•	-						17,692	
Allowances and Contingencies			•					1,65,161	
and the same consinguities	•	•	•	•	•	•			7,85,014
									., .,
GOVERNMENT OF CENTRAL PROVINCES AND BEI	RAB. (Roserv	ed and	Tra	nsferre	d.)			
ecretariats: General Department.									
Pay of Officers, Establishment, and Contingent Cha	rges	•	•		•	•	•	5,10,845	
							-		(6)5,10,845
GOVERNMENT OF ASSAM.	(Reserv	ed.)							
ecretariats :	(,							
Pay of Officers, Establishment and Contingent Char	PAs		_	_				3,78,578	3,78,578
and or owner, management of the contraction of the		•	•	•	•	•	-		
L.			Тотлі	Pre	טאו ע ר	TAT.			95,67,485
			10121	المديد ,		. A.U			
					oT C				1,85,55,408

 ⁽a) Includes Rs. 4,34,484 on account of charges relating to Transferred Departments.
 (b) Includes expenditure on suspended transferred subject and Rs. 10,723 on account of charges relating to transferred Departments.

4 ď 5 Þ ļ

							- Pro	Protiscial Goternuests	enverts.					
		скитель Сочеви мейт.	<u> </u>					Beserval.						TOTLE
	Indus General	Nort h-West Frontice Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bongal	Government of Um ed Prormes.	Gover a ment of Punjab.	Government of Barina,	Government of Bilar and Orissa.	Government of Central P. ornuces	Government alsani.	Total.	PROTINGIAL.
	q#	a≇	æ	畔	Æ	##	r#	p#	æ	##	Æ	群	跘	ď
Maintenance and Kepairs of Camp equipment, eff.	23,971	2,749	26,720	:	1,058	4,600	41,581	23,360	13,548	12,470	5,541	2,163	1,04,385	1,31,105
Ballway fivight on tents, heavy goods, horses, etc.	13,033	28	13,061	i	4,422	20 20 20	1,729	2,586	:	2,851	2,178	110	14,231	27,292
Carriage of goods, and cost of special trains for the conveyance of heavy goods and stable, etc.	:	1,430	1,430	:	2,912	10,762	3,742	1,160	4,923	3,981	268	2,143	28.891	30.821
Beserved accommodation for members of the families of the Governor General, Governors, etc.	15,023	:	15,023	ŀ	:	:	:	:	:	:		i		1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1
Cart and coolie hire on tour	19,354	1,647	21,001	:	1,340	3,577	14,017	11,108	2,701	2,861	7,877	1,817	44.834	65,835
Cart and coolie hire during transfer between	5,976	1,783	7,753	:	13,555	4,043	5,766	108	2,384	1,290	1,620	:	28,492	34 950
Saddle horses and carriages on tour .	8,956	2,371	11,927	:	279	2,537	6,903	:	:	:	:	:	0,719	21.046
Payments and presents for services rendered on tour.	30,046	:	970'08	3,016	3,000	8,924	2,000	2,000	4,770	645	1,981	1,927	22,272	5.318
Ballway fares and carriage of household while on tour	7,338	136	7,474	:	15,519	1,390	692	22,746	299	1,478	85.55	1,063	43,735	976.13
Railway fares and carriage of houschold while in transit between Government Houses	10,914	135	10,549	i	16,890	2,777	96	3,180	2,296	937	178		95.019	98 981
Keep of Elephants	:	:	:	:	:	:	:	:	:	:	1,060	:	1,060	1,060
Special Trains and Steamers and haulage of saloon carriages	f 3,44,3.0	938'9	8,51,126	59,228	31,665	61,426	117,89	E05'6	46,776	50,521	2,7,32	14,048	3,41,014	6.95 7.10
Miscellaneous	:	15,599	15,599	70,058	:-	4,921	ŧ	:	9,451	5,919	50	1,621	91,993	1,07 502
TOTAL TOUR EXPENSES AS IN ACCOUNT No.46	4,78,170	82,74±	5,10,914	1,32,300	799'68	1,00,382	1,11,407	70,158	86,557	81,808	24,145	24,417	7,00,139	13,71 052
		(a) Expend	(a) Expenditure relating to other	g to other h	eads has been	ı olussified a	er heads has been classified as " Miscellyncous"	icons ".						

F. and FF. - Civil Administration.

23.—Audit.

The salaries, establishments and other charges of the Auditor General and of the various Accountants General, including the Director of Commercial Audit, who audit civil transactions are shown under this head. Prior to 1921-22, these charges were included under the head "General Administration".

2. The charges connected with the audit of transactions of the Railway, Posts and Telegraphs and Northern India Salt Revenue Departments are debited under the respective heads pertaining to those departments. The charges of the Director of Army Audit are recorded under this head, while the cost of maintenance of Army accounts is treated as a military charge.

A similar course has been adopted in connection with the experimental separation of accounts from audit in the United Provinces and the North-West Frontier Province, the cost of audit alone being charged against this head, while the cost of maintaining the accounts has been taken to General Administration as Secretariat charges.

3. The charges in England include the pay of the Auditor of Indian Home Accounts and his assistants appointed under Section 27 of the Government of India Act. A portion of the charge is covered by the lump contribution by His Majesty's Government mentioned in the Note under "General Administration".

No. 47—ACCOUNT of CHARGES of the AUDIT DEPARTMENT for the Year ended 31st MARCH 1930.

	India General	Madras.	Bombay.	Bengal.	Uni'ed Provinces.	Pun ab	Burma.	Bihar and O.168a	Central Provinces.	Assam.	Total.
Charges in India.	R	R	£.	R	Æ	R	R	R	R	R	łŧ
Auditor General.											
Pay of Auditor General .	77,333	•••				•••	•••				77,933
Pay of Establishment	2,80,343	•••]							Ì	2,80,943
Allowances, Honoraria, etc	32,469	•••		•••		•••			•••	***	32,460
Contingencies	20,155									•••	29,155
TOTAL .	4,19,90)				•		•••			•••	4,19,000
Indian Audit and Accounts Service.											
Pay of Officers	19,41,01	•									19,41,018
Allowances, Honoraria, etc.	1,07,807		•••	***		***				•••	1,67,307
Deduct—Amount recoverable	1,05,865			•••		•••					1,05,565
marts.			~	•							
Total •	20,92,460	•••	•••			•••		•	•••		20,02,460
Director of Army Audit,											
Pay of Establishment .	2,08,67.										2,08,(73
Allowances, Honoraria etc.	73,97.		***	***		•••	•••		***	***	73,977
Contingencies	10,822		•••								10,822
Total .	2,93,472			•••				•••	34.		2,93,472
Director of Commer- cial Audit,	•										
Pay of Establishment .	1,20,402			•••				•••			1,20,402
Allowances, Honoraria, etc	55,331	•••	,	•••		***		•••			55,331
Contingencies	13,675		1	•••				****			18,675
Establishment charges pav- able to other tovernments, Departments, etc.	155			•••		•••			•••		155
Departments, etc. Deduct—Establishment charges recovered from other Governments Departments, etc.	1,200			,	,	***	•••	•••			<u></u>
Total .	1,88,363				•	•••	•••	114	•••		1,88,363
Total Carried over .	29,04,195			•••	,,,						29,04,195

No. 47-ACCOUNT of CHARGES of the AUDIT DEPARTMENT for the Year ended 31st March 1930-concld.

	Indus Gene al.	Madra«.	Bombay.	Bengal.	United Provinces	Pun ab.	Buıms.	Bibar and Orissa.	Central Provinces.	Assam.	Total.
		R	R	R	R	R	R	R	R	R	11
Brought forward .	20,01,195										29,0 i,1 95
Civil Offices of Account and Audit,											
Pay of Officers			.,.		111,262						1,11 202
Pay of Establishment	9,00,147	7,21,961	 11,12,31-1	9,83,024	2,22,051	8,0 ',549	8,05,088	1,55,149	3,97,105		00.79,854
Allowances, Honoraria, etc	73,051	34,31 6	76,256	55.878	32,017	44,909	55,900	39,673	21,612	15,520	1,51,1:2
inpplies and Services and . }	60,840	10,06 }	1,82,838	31,806	7,896 	51,721	48,811	29,793	22,271	14,37.1	1,91,8 0
Teduct—Recoveries of cost of Andrt, etc.	2,59,900	976	19,574	4,615		1,145	2,360	969	361	180	2,60,116
Add - Establishment charges payable to other Govern- ments, Departments, etc.	3,8 0	2,800		•••		4,500	••		2,7 83		13,043
Deduct—Share of the cost of Lecal and Oriside Audit Establishment charged to Provincial Governments.			1,11,1;0	1,68,733		90 167	3	1,16,673	89,875		5,7 <i>1</i> ,9 1 1
Works ·					••	20,578	•••	4			20,578
Total .	8,+3,795	8,08,061	12,10,70	8,97,530	(a) 3,73,929	8,38,347 	9,07, 113	4,00,073	3,57,502	2,01,044	64, 35 288
1											
							ı				
-										:	
TOTAL CHARJES IN INDIA	37,17,990 	8,03,03	12,40,703	8,97,330	3,73 129	8,317,317	9,07,4,3	4,06,973	3,57,56_	2,91,944	98, (9,553
					s	ectelary of S	Slate lligh	Commission	ei T	'otal.	
Charges in England.						£	;	£		£	
Salarier of Auditor and Assis Indu Act, Section 27	_			nt of	16,969						
Deduct—Contribution by His Portion charged to the High (Steiling Overseas Pay . Leave Salaries and Deputation Steiles for India	ommission	_		•	3,313		,626 500	7,700 4,910 5,57	G	13,626 4 916 5,371	
	7	Готац сн.	ARGES IN	England	£	6.	,126	17,99	6	24,123	
1			Di	itto conve Exc	ried into I ange on		=Rs, 13\frac{1}{3}			• •	3,21,631 2,496

⁽a) This expenditure has been charged against the grant for the Separation of Accounts from Audit. See also in this connection paragraph 2 of the General Note on page 380,

XVII and 24—Administration of Justice.

GENERAL.

Prior to 1921-22, this head was designated " XVI-A. Law and Justice -- Courts of Law".

REVENUE.

The bulk of the revenue under this head accrues from "General fees, fines, and forfeitures" which consist chiefly of receipts from fines and confiscations ordered by magisterial courts.

EXPENDITURE.

The expenditure consists chiefly of the pay of civil and criminal judges and magistrates and their establishments, with some charges on account of Administrators-General and Law Officers of the different Provincial Governments. As stated under the head "Land Revenue", the charges of district executive officers performing magisterial functions were formerly distributed between that head and the present head, generally in moieties.

The variations, as between different provinces, in expenditure upon criminal courts are due to the fact that full-time judicial establishments alone are charged to this head. In certain provinces, magisterial work is largely performed by the ordinary district administrative staff, the cost of which is debited to "22—General Administration".

No. 48-ACCOUNT of RECEIPTS under ADMINISTRATION of JUSTICE for the year ended 31st March 1930.

		CENT	CENTEAL GUYELMWENT.	dext.					Pro	Peopiscias Governments.	BREESTS.							Toras
	Is cia General.	Balachis-	Northe West Flon'fer Province.	Eomtay.	Total.	Cass Lineat Cass Continuent of Malias. of Bombay	occeroment of Bounday	Ger ermen of Beugal	urove ement 'I Um ud P avi nes.	Government of Panjab	Got ernm n. Fr. of Barina.	an S ares de a 100	Governme at of Elivar and Octa	Government of Conservation Provinces and Be are	Government of Assam.	Gorrinment of Coorg.	Total.	CENTAIN AND PROPERTY. PROPERTY.
Beceipts in India.	æ	æ	畔	c#1	gā.	##	EB)	CSI CSI	ra ra	G#	P#	##	p#	e#	r#	F	#	e#
Sale-proceeds of Unclaimed and Eschented Property .	6,638	3,562	781	***	11,065	20,145	55,51S	87,157	127,83	1,18,159	26,170	85 65 65	9,15	17,101	12,0(3	1(9	3,33,206	8,41,271
Court Fees realized in Cash .	2,847		1,861	1,724	6,932	1,50,101	1,98,332	27,817	4,70,541	3592	10,911	93	57,125	45,558	3,537	ζö	9,70,960	9,76,892
General Fees, Fines and For- fortures	57,681	83,116	1,55,455	916	2,47,168	14,36,405	12,92,707	11,20,557	7,75,917	5,01,E53	11,04,108	4,974	3,91,120	4,59,354	2,06,189	5,165	77,97,103	+0,44,176
Plesdorship, etc., Examination Pees	į	•	:	***************************************	;	:	4,940	ენ , 350	:	;	:	:	12,836	:	2,155	:	46,761	46,761
Miscellancous Fees and Fines: Record Roam Reveipts.	15,484	24	32,080	:	47,611	:	1,03,550	29,041	5,386	2,71,970	1,65,145	109	ন	4,095		:	5,79,323	P,28,434
Other Receipts	6,615	13	058,71	,	24,438	81,259	1,05,150	2,17,313	84,302	82,730	2,15,720	1.070	106,03	47,531	457	1 500	9,27,539	0,52,307
Miscellaneous	1,587	021	1,160	626	8,473	£9,C9£	1.	79.567	1,00,727	12,561	4,237	. 51	15,484	6,748	858	:	2,81,194	460,53,8
Retorcries of orer 120.	108	:	83		131	8,155	19,114	10,017	10	2,1.7	9,511	16.	12,872	643	506	9	57,787	57.:16
Collection of payments for services rendered	;	:	cl	:	(1	15.024	S CCD	•	1,101	1.670	:		•	:	;	:	25,606	25 008
Decinci-Italia ds	:0,46u In,556	86,508 678	2,09,:02	8,320 92	3,39,550	17,71,115	18,3 ,127	18,78,-31	11,-0,5 0	12,00,31	15,59,639	3,364	5, 8,527	5,71,4°3	2,.5,775	6,71.8	1,11,20,112	1,14,79,962 8,17,103
Total Receipts under Administration of Justice	79,574	36,160	1,91,7ĉ8	3,-58	9,11,030	16,47,:86	17,82,20	18,14,024 ; 18,51,071	18,51,071	10,50,508	14,16 881	11,730	5,41,223	5,04,8_5	2,07,815	6,516	1,08,81,795 1,06,42,869	1,06,42,869

Indi		CENTBA	CENTBAL GUVERNMENT.	TENT.						Рвочи	Provincial Gorbenheite	CHESTE.	•					
Tudi						1				Reserved.	nd.							Toras. Centras.
	Indis General. c	Balu- chistan,	North- West Frontier Province.	Other Areas.	Totali	Govein- C ment of Madras.	Government of Bombay.	Gove.n. ment of Bingal	Governant of United Provinces.	Govern- ment of Panjab.	Govern- ment of Burma.	Govern- ment of Blhar and Othess.	Gevera- ment of Cen'ral Plovinces	Govern- medi af Assam,	Govern- ment of Coorg.	Shan S'ates Fe lera- tion.	Total	A'D Prylye Olale
Charges in India.	#4	#	##	#	£‡	¢	#	ď	¢#	æ	æ	#	æ	r#	#	#A	#	æ
High Courts (as per details in Account No. 48B)	:	:	į	Ė	:	13, 19,963	12,54,535	16,51,507 14,36,568	14,36,563	9,99,181 10,75,964	9,75,964	9,89,378	:	:	i	:	86,80,151	86,80,151
Confribution towards the cost of maintaining (b) the High Courts at Calcutta and Lahore 186,0	36,000	[:	:	:	36,000	:	:	:	:	:	:		:	79,000	:	:	79,700	1,15,000
Judicial Commissioners 9,4	9,438		1,34,297	•	1,13,735	÷	2,51,838	:	:	:	:	:	3,50,088	:	2,957	:	6,15,783	7,59,518
Law Officers 30,9	30,920	350	49,257	(a) 53,331	1,33,858	4,23,626	6,40,197	6,41,293	6,27,111	5,13,248	4,50,977	3,41,151	1,93,094	060,70,1	2,150	:	39,32,007	40,05,865
Administrator-General and Official Trustee .	:	:	:	:	:	30,375	36,863	1,50,936	12,129	7,155	83,171	:	ŧ	1,149		:	8,21,778	3,21,778
Coroner's Court	:	:	:	:	:	:	15,10	7,40	:		;		:	:	4	:	22,650	22,650
Presidency Magistrates' Court.			<u>:</u>	:	:	91,205	2,57,73,2	2,40,073	:	:	:	:	:	:	•	:	5,87,040	5,89,040
Civil and Sessions Courts (as per details in 2,84,096 decount No. 48C)		15,212 4,	4,23,179	12	7,22,487 ,6	66,93,485	39,46,970	76,15,050,53,50,35		1 30,07,379	26,75,658	195,52,12	e78,85,52	6,73,042	35,730	;	3,17,16,730	3,54,89,228
Criminal Courts (as per details in Account No. 48D)		56,767 1,	1,04,028		3,31,046	8,36,796	6,34,749	32,9~4	12,07.	9,20,4.25	21,91,612	2,46.512	2,74,519	2,95,663	17,618	18,357	55,11,578	65,42,624
Courts of Small Causes 50,1	50,144	;	:	:	50,144	1,77,723	4,21,164	3,11,785	1,55,575	1,81,782	1,20,542	:	1,10,975		:	:	15,19,747	15,99,891
Pleadership, etc., Examination Charges		:	:	:	:	:	161,8	10,838	:		;	7,90r	:	163	:	:	22,153	22,153
Works	614	280	=	:	894		:	:	1,42,70	:		:		498			1,43,207	1,44,101
Total Charges in India . 6,21,5	5,21,523	72,549 7	7,70,761	53,331	14,18,164,95,73,173		75,31,329	1,06,98,629	78,03,938	33,28,970 (36,27,965 8	10,38,924	1,09,98,929 78,03,930 53,28,970 66,27,965 80,88,924 31,74,405 11,56,605	1,56,605	58,504	18,3575	18,357 5,42,13,830	5,76,31,994

No. 48B.—DETAILED ACCOUNT of CHARGES of High Courts for the year ended 31st March 1930.

	'			Reserved.				1 2 8
	Government of Madras.	Government of Bombay.	Government of Hongal,	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Ormsa.	Тогац
	R	R	R	R	Ħ	R	R	H
Salaries of Judges	6,45,494	8, 00,40 6	6,90,258	7,97,598	5,40,508	5,06,388	4,99,690	41,89,342
Pay of Registrars and other Officers	99,194	2,30,817	2,19,18 4	63,792	52,845	1,24,040	57,648	8,46,820
Pay of Ketablishment?	4,89,075	4,12,645	6,39,469	4,79,681	3,63,798	3,72,874	2,43,766	30,06,308
Allonances Honoraria, etc	18,910	18,115	16,943	42,5()4	20,422	16,585	18,583	1,52,012
Supplies and Services .	67,290	93,052	1,67,713	52,988	48,808	56,077	1,14,741	6,00,669
Contingencies	,	•••	79,000	•••			,	79,000
by the High Court for Delhi Province.		44.	•••	944	36,000		•••	86,000
TOTAL CHARGES AS IN ACCOUNT No. 48A.	13,19,963	12,54,585	16,54,567	14,86,503	9,99,181	10,75,964	9,39,378	86,80,151

NO. 4SU.—DETALLED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the year ended 31st March 1930.

	TOTAL	Government Government of Cuorg. Of Assam.	## ##	2,72,169 15,749 1,35,67,859 1,38,96,816	2,28,725 18,753 1,66,50,442 1,69,50,889	60,64: 483 23,48,959 23,89,976	1,09,973 754 21,52,170 21,98,712	1,529 1,529 2.830		900	
		Government Governor of A Provinces of A and Bergr.	e#1	11,62,011 2,7	8,16,995 2,2	1,49,441 6	1,36,355 1,0	:	:	-	
		Government of Bihar and Orises.	p#	10,50,349	9,38,291	2,98,137	1,36,814	:	:	:	
OTERNICHTS.	Reserved.	Government of Burma.	##	7,63,658	13,12,139	2,39,687	3,60,219	i	, !	:	
Растисны Сотевникиз.	Rese	Government of Pungab.	æ	14,50,284	12,46,727	1,02,449	2,13,142	:	i	4,923	
		Government of United Provinces.	æ	22,60,399	25,59,016	3,44,063	2,16,902	:	:	:	
		Government of Bengal.	F	29,97,273	34,33,381	8,30,435	3,54,561	:	:	ì	
		Government of Bombay.	ΩŤ	14,86,027	21,19,825	1,16,488	2,24,630		:	:	
		Government of Madras.	p#	21,09,945	39,77,500	2,07,130	3,98,82)	:	:		
		Total.	##	3,28,967	3,00,447	41,017	46,542	1,301	4,223	:	
	1100	Frontier Province.	##	1,97,675	1,65,293	34,671	24,839	701	:	•	
CRETRAL GOTRENERRIS		Baluchistan,	æ	:	13,493	397	1,322	:	:		
-		India General	æ	1,81,282	1,21,661	5,949	50,381	009	4,223	:	
- 1			Pay of Civil and Ses-	sions Junges, Sucordinate Judges, Munsiffs, etc.	Pay of Establishment .	Allowances, Honoraria, etc.	Supplies and Services .	pp pg. Grants.in.sid, Contii- de butions, etc.	instablishment charges paid to other Gov-	Doduct—(Imrges re- covernble from other Government, Depart- monts, etc.	TOTAL CHARGES UNDER

		TOTAE CENTRAL	PROPIN- GIAL.	æ	4,22,991	15,51,966	2,92,0%5	86,44,613	960	58,42,694
			TOTAL,	#	3,69,501	14,92,435	1,77,052	34,71,621	U96	55,11,578
			Shan Sigtes Federa- tuon,	æ	2,973	4.590	5,090	477.5		18,357
h 1930.	-		Goorg.	#i		10,082	£68 4.64	6,672		17,618
for the year ended 31st March 1930.			Government of Assam	##	:	1,43,816	29,148	1,22,699		2,95,663
ended 3			Government of Central Provinces and Borar,	f#		62,153	21,475	1,90,918	:	2,74,546
the year	Provincial Governments.	ed.	Government of Bihar and Orass.	##	:	16,843	17,647	2,11,854	696	243,843
	PROVINCIAL	Reserved	Government of Barms.	#A	1,80,211	3,13,836	39,601	16,57,965	:	21,91,613
CHARGES under CRIMINAL COURTS			Government of Punjab.	群	:	:	10,512	9,09,913	:	9,50,425
er Crem			Gorarnment of Um ed Provinces.	##	0°6′6	540	1,574	:	i	12,0-1
Es and			Govern- ment of Beugal,	æ	:	8,377	670	210,42	:	₹66 67
			Government of Bonibay,	#	1,76,357	2,47,350	16,6±7	2,21,295	:	6,64,649
DUNT of			Government of Madras.	æ	;	6,84,918	756'68	1,17,954	:	8,:6,796
No. 48D.—DETAILED ACCOUNT			Total.	##	63, 490	59,531	45,033	1,72,992	:	3,31,046
ETAILE	VERNUENT.		North-West Frontier Province,	Ħ	i	19,591	32,846	1,11,591	:	1,64,028
48D.—D	CENTRAL GOVERNMENT.		Bainchistna	#	35,188	14,693	1,926	4,900	;	56,707
No.			India General.	æ	18,302	25,247	10,261	56,501	:	1,10,311
		1			Pay of Magistrates, Deputy Magistrates, Deputy Commis- sioner, etc.	Pay of Establishment	Allowances, Honoraria, etc.	Ärpplies and Services.	'ontingencies	TAL CHARGES UNDER CRIMINAL COURTS 18 IN ACCOUNT NO. 18A.

XVIII and 25-Jails and Convict Settlements.

REVENUE.

The principal item of revenue is the proceeds of the sale of jail manufactures which is, however, largely counterbalanced by expenditure involved in their production.

All receipts in the convict settlements in the Andamans and Nicobars. including those on account of jail manufactures, are shown under a separate head "Convict Receipts at Port Blair and Nicobars".

EXPENDITURE.

The expenditure consists mainly of the maintenance charges of the jail population and the cost of production of jail manufactures, together with the pay and allowances of the necessary establishments.

As with the receipt head, all the charges connected with the convict settlements in the Andamans and the Nicobars are shown under a distinct head.

		GENTRAL	Овиталь Странивит.						Расу	Расотиста. Соотриментя.	BRKMENTS						ı
	India General.	Baluebis- tan.	North-West Frontier Frontier	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal	Government of United Provinces.	Govern- ment of Punjab.	Governe S ment of F Burma,	Seal. fates edels.	Govern- ment of Bihar and Orassa.	Govern- me it of Cential Provinces and Becar.	Government of Assum.	Govern- ment of Coorg.	Tozal.	TOTAL Grytrale And Provencials.
Receipts on account of Jail	B 85,517	B 4,281	# 1,32,999	æ 1,72,797	B. 9,81,165	 R. 3,86,586	B 9,34,359	B 6,83,454	B 4,03,462	B 4,20,440	# :	# 7,12,855 2	E 7,38,0:19	æ 77,671	# 17	E 47,88,036	£ 49,60,833
Convict Receipts at Port Blair and Nicobars	2,50,748	:	:	2,50,748		i		i	:	:	:	:	:	:	i	i	2,60,748
Hire of Convicts	:	:	6	91	34,833	79,098	81,560	16,608	68,644	2,90,073	:	308	28,596	416	140	6,00,777	6,00,868
Other Jail Receipts	6,803	99	2,346	9,214	33,176	82,013	28,825	52,920	84,973	32,198	735	11,831	35,577	3,999	10	3,76,257	3,85,471
Collection of payments for services rendered.	:	:	į	:	3,700	!	:	730	:	:	:	:	:	72	i	3,957	3,957
Recoveries of over payments.	3,234	250	293	3,777	8,614	1,930	63 63 63 63 63	6,766	6,110	2,362	96	9,134	132	H		37,479	41,256
	2,96,302	4,396	1,85,729	4,36,627	10,61,488	5,49,627	10,47,072	7,09,978	5,73,189 7	7,45,073	831 7,	7,34,128 3	3,02,344	82,015	161	58,06,506	62,43,133
Deduct—Refunds .	26	:	50	147	34	₹0₹	496	1,180	1,737	314	13	423	:	495	•	5,093	5,240
TOTAL BECEIPTS UNDER	2,96,505	4,596	1,35,679	4,36,480 10,61,454	10,61,454	5,49,225	10,46,576	7,08,798	5,71,462 7	7,44,759	819 7,	819 7,33,705 3	3,02,344	82,120	161	58,01,413	62,37,593

No. 49A.—ACCOUNT of CHARGES connected with JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1930.

		CENTRAL GOVERNMENT,) verhäbat.						Ркоулисть ботквижить	OVERNWENTS.							
									Reserved.	nd.	1						TOTAL
	India	Balnchistan.	North-West Frontier Province.	Totel	Government of Madias	Gavernment of Rombay.	Government of Bengal.	Government of United Provinces,	Government of Panjab.	Government of Burma,	Government of Byar and Orissa.	Government of Cen'ral Provinces and Beiar	Government of Assam.	Govern- 8 ment of 1 Coorg. 12	Shan States Fede- ration,	TOTAL.	акв Рвоуінсікь.
Charges in India.	et l	æ	##	#	# #	æ	##	r#	p#	æ	##	#	#	#	l A	A#	#
Inspection and General Superintendence	:	:	:	:	71 100	54,123	90.428	78,777	1,17,271	1,50,266	67,591	63,822	40,864			676787	7,84,949
Presidency Jails .	:	:	:	:	1,69,621	1.29,657	8,45,499	:	:	:	:	:	:			6.47.777	8 47 777
Central Jails	i	:	4,84,938	886,48,4	13,01,451	7,27,080	8,37,630	11,56,987	15, 59, 964	8,52,459	5,83,213	3,06,774	:	:		76.55.558	81,40,496
District Jails	1,75,967	89,689	2,17,276	4,73,832	3,50,719	6,85.767	10 66,459	19,12,009	19,60,020	6,45,646	4,42,566	4,33,342	3,09,508	:	:	78,06,026	82,79,868
Juvenile Jails	i	:	:	:	1,49,062	:	:	27,169	51,041	:	:	:	:	:	 :	2.27.27.2	2.27.272
Subsidiary Jails .	10,570	30,677	:	41,247	3,44,455	69 918	4,19,975	2.39.880	1,79,184	3,67,924	2,01,043	91,679	83,224	11,236 2.	897,12	19,69,961	20,11,208
Convict Camps	:	;	:	:	:	1,12,961		:	:	3,00,678	:	:	:		:	4,19,639	4,19,639
	6,053	5,678	10,940	92,669	66.264	809 99	24,749	10,023	1.50,495	1,08,771	40,059	:	8,341	:	:	5,72,310	5,94,979
Borstal Institute and Re- clamation Department.	:	:	:	:	•	:	51,906	:	(b) 1,78,223	:	:	}	:	i	:	2.30,129	2,30,129
Charges in connection rith the settlement and reformation of criminal tribes, etc.	•	:	;	:	:	3,41.595	•	1.79 576	;	9.682	:	:	:	:		0.0 0.0 0.0 0.0	5.00 80.00 80.00 80.00 80.00
Charges payable to or recoverable from other Governments, Departments, etc. (net			 6 6	6		٠	1		9	n deiricht der zu eine zu zu der Meisen des zu en						•	
Miscellaneous	13,322	: :	767.5	13,822	: ;	: .		 1,500	916	: :	: :	: :	1,131	:	:	4,990	13,111
Total .	2,05,912	1,16,942	7,21,275	10,11,129	24 72,652	21,57,704	28,08 579	36,74921	±0,31,124	29,39,426	13,84,472	\$ 35,517	4,43,068	93	89		2,18,44,596
Jail Manufactures	11,090	3,094	1,02,142	1,16,323	5,02,562	761 67°G	5,74,550	414424	2,45,065	3,00,654	5,62,508	1,46,962	34,693	1 25	-	31.47.697	39 57 033
Charges on account of persons detained under the Mappile Outrages A et and the Ganjam an I Vizagaparam Acc.	:	:	:	:	4.816	:	;	;	:	ţ	:	:	i			4816	4,818

No. 49B.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBALS for the Year ended 31st March 1930.

								_								
Superintendence	•		•	•	•						•	•		•	•	lt 2,67,655
Yedical Establishment		•											•	•		1,68,789
Veterinary Establishment				•				•		•	•				•	8,432
Commissariat Establishmen	ί.												•		•	1,61,710
Creasury Establishment																1,100
Marine Establishment .							•							•		\$ 3,65,040
Police Establishment .	•				-			•		•		•	,			2,91,326
Jail Establishment .																1,92,647
Registration Establishment							1		•	•			٠	,		300
Education Establishment							•	•				•	,			44,012
Charges in connection with	the M	ail Ste	ainer	" Mal	haraja	**									-	1,49,133
harges in connection with	the St	ation	Shin '	" Ah	medi '	,,						•				1,65,5%
1 1						: or	41 (0	r - !ct	CHAI	ያ/ _ተ ሞፍ - ል	• 1'n j	er Br	A'R, 1	ም ምር	•	 es c8,689

XIX and 26-Police.

REVENUE.

Compared with the expenditure, the receipts are insignificant and consist mostly of (i) recoveries of expenditure on special police, and (ii) fees levied for services controlled by the Police Department, such as receipts under the Public Conveyance Act, etc. The lump sums recovered from Railway Companies under the terms of their existing contracts are also credited to this head (see paragraph 2 below).

EXPENDITURE.

2. The great bulk of the expenditure is on account of the police force and its supervision. The charges on account of the Railway Police were formerly distributed between Government and Railways in the proportion of 10 ths and 10 ths. Since 1919-20, the Government bears all charges for 'Crime and Order' police, the Railway Companies being responsible for the control of, and the charges on account of, 'Watch and Ward' police, besides making a lump contribution to Government equivalent to the difference between what each railway is required by its contract to pay, riz., 10 ths of the charges on account of both classes of railway police, and the whole cost of the 'Watch and Ward' police. The charges of the Criminal Investigation Department also are included under this head.

No. 50.—ACCOUNT of Becentus connected with Police for the year ended 31st March 1930.

			CRATZAL GOVERNMENT.	RWKKT.					- Single-professorial		Provincial Governments.	OTEDUNENT					_ 	Ě
-	India General	Batachis- tan.	North-West Frontier Province.	Bembay.	Total.	Geverrment of Madian	Government of Bombay.	Government of Bengal.	Gaveryment af Umrad Pisamets.	Garernment of Punjab	Burna, Geyeri ment of Duima,	Shan Slates Federa-	Government of Tuker and Outsea.	Government of Central Provinces and Berat.	Government of Assam.	Govern- ment of Coorg.	T. T. T.	CENTRAL AND PROTING GIAL
	H	*	æ	#	#	#	##	æ	æ	at	# ,	==	a:		#	#	#	##
Police supplied to Rail-	:	:	:	;	:		:	7,826	:	:	14 803	:	192,9	;	:	:	29,420	29,420
Police supplied to Muni- cipal, Cantonment and Town funds	2,15,283	:	:	:	2,15,259	:	:	:	:	:	:	:	:	:		•	;	2,15,282
Police supplied to Public Departments, private Companies and parsons,	i	:	:	:		:	1,69,786	35,491	:	:	1,74,588.	192	11,929	:	:	:	3,81,385	3,81,385
Secoveries on account of Presidency Police	:	:	:		;	2,15,575	5,29,906	9,52,737	:	:	4,55,102	:	:	:	:		21,23,320	21,23,820
Recoveries on account of Village Police .	:	:	:	:	:	1,440	:	:	:	:	:	:	:	:	:	:	1,410	1,440
ontribution for Railway Police	- 66 		;	;	68.500	8,54,646	1,76,686	90,600	73,740	24,220	:	:	40,043	39,794	31,085	:	7,00,823	7,69,323
ath Receipts under the Arms Aot	8,769	640	:	479	9,888	;	50,957	2,404	5,73	:	65,057	9,329	1,289	:	1,286	:	1,29,435	1 39,353
es, Kines and Forfsi- tures	57,691	7.273	60,361	:	1,25,325	(9) 5,:8,504	2.27,501	92,219	£3,609	1,17,290	3.67,156	20,50	50,046	(9)	40,155	97.980	17,95,573	19,20,898
coveries of over pay- ments	723	521	135	477	1,856	25 531	12 515	79,035	% %	7,0.78	17,041	18,341	£7,S79	4,823	8,205		2,44,070	2,45,926
llection of Payments or services rendered	10,780	266	5,55	6,074	29 653	:	:	:	:	070' 17	(5)	:	:	:	:	:		
scellaneous .	11,781	1,610	4,324	r83	03781	CF2 93	19 005	16.74	53, 41	33, 50	173.750	903	56,713	17,301	1,52,(65	ଞ		10,27,591
erannuation Leceipts.	1,205	:	:	:	1 205			:	P	:	:	:	:	₹ I 6	:		# 5	0112
															-		1	
Deduct-Refunds .	8,74 911	10,810	3,737	7,615	4,62,18.	9,171	11.77 (3	12 75 453	17:37	19.53	10 47,128	1,670	Saledo.	2.50 S.IO.	4 C 4 C 4 C 4 C 4 C 4 C 4 C 4 C 4 C 4 C		3.56.75	2.6.15
Total Receipes in India.	3,74,501	10.588	60 618	7,615	4 59,650	11,85.074	11,71,839	6),,;4,91	1 62 786	1,9201.	1 03,766	163'85	23.291	ละขอะร	2,13,116	27,521	14.17 E45	65 Cd,263

No. 50-A.—ACCOUNT of CHARGES in connection with Police

		C	Central Goyce	nuept,				PROVINC
,	Iudia Gentral,	Baluchis-	North- West Frontier Province.	Other Arens,	Torali	three nment of Madeas,	Government ad Bombmy,	Government of Dougal,
Charges in India.	13	1	R	R	- R	k	R	P.
Plesidency Police			,	(a) 1,52,139	1,52,139	14,74,268	87,14 169	15,14,431
Superintendence	62,805		1,15,542		1,78,347	2,02,695	2,71.224	1,55,662
District Executive Force (as per details in Account No. 50 B)	19,99,103	11.65,225	25,96,341	(b) 6,30,992	63,91.733	1,344425	1,16,60,053	1,75,43,226
Police Training School	3,150	1,050	10,215		15,015	2,10,237	1,12,027	2,36,917
Village Police		•				26 86,744	60,777	
Special Police						3,92,111	15,299	7 T T T T T T
Railway Police	4,15,155	,,	1,02,077	i . i	5,17,632	ı	1	5,50,377
Criminal Investigation Depart-			, ,		9,1,002	1 1,10,111	10,79,696	8,42,106
ment	38,407	••	1,17,735		1,56,142	2,89,527	6,79,111	10,81,008
Cattle Pounds		••	2,937		2,937	3,67.525		
Miscellaneous .	400		1,515	,	1,915	•••		
Works	21.070	5,361			26,431			85,264
Total Charges in India	25,40,452	11,72,246	29,46,362	7,83,131	74,42,191	1,98,33,071	1,75,95,366	2,09,12,024
Char	ges in En	gland.	·]	_		1_	
Sec	retary of Si	tate.			£	£	£	
lramination expenses &c , in conne	ction with a	appointmon	ts to the F	olice Service	164			£
Leave Salaries of Officers .	, ,					•••	•••	•••
Outfit allowance of Officers on ap	pointment				•••	,,		•••
1	•	•	•			•••	60	30
				TOAT £	164	**(60	30
High	l Commissio	ner.		-				
Leave Salaries and Deputation Pay Stelling Overseas Pay Stores for India Miscellaneou—Travelling expenses	and Foss	eta of o	fficare attend	line appain!	6,490 6,839	15 050 (10,619 3,009	18,836 13,098 48	17,870 15,408
courses of Instruction, etc. Expenses connected with Recruitment			· · ·	titik ebecuer	51	92	20.07.7	118
Cost of maintenance and treatment etc.	of officers	by the Se	amen's Hos	oital Society		•••	120	65
ete		• •		-			126	***
			Т	OTAL &	13,380	28,800	32,373	33,459
	T	TAR JATO	ges in Eng	LAND £	13,544	28,800	32,433	33,489
					R	R		
Di	tto cons	verted into I	Rs. at £1=R	s. 19½ .	1,80,590	3,83,998	4,32,437 _[4,46,519
			Exchange	on ditto	1,495	3,155	3,518	3,692
	ጥ	TIT. CHIRG	es under P	0770	76,24,276	2,02,20,224	1,80,31,319	

Charges for Passport work done by the l'olice Department, Bombay

Amount: paid to Government of Bombay for cost of Police guards supplied for Central

Buildings, etc.

Amount paid to Government of Bengal for cost of Police guards supplied for Central Buildings
and for Pilgrim Traffic Police at Calcutta

92,506

Total . 1,52,130

during the year ended 31st March 1930.

	i			ı				eserved.	R
Co le Centre Aud Provincial	ĽOIAD.	Sann States Federation.	Government of Cong.	Government of Assam.	Government of Central Provinces and Berar.	Government of Bihar and Oilsea	Government of Buima.	Government of Punjab,	Government of United Previnces.
R	R	- <u>-</u>	R	R	R	R	Ħ	R	R
1,08,78,83	1,07,26,098		•••				13,23,827		
24,48,76	22,70,418		•••	89,981	1,52,037	2,76,804	2,91,910	2,60,939	2,78,126
9,83,87,77	8,69,45,043	1,67,611	1,00,047	20,07,971	53.30,723	67,19,290	1,03,16,509	1,02,83,943	1,33,11,817
12,29,48	12,14,468	•••	••	11,501	61,420	1,28,637	2,18,034	87,578	1,38,787
46,29,68	46,39,628			521		41,592	49,258		18,00,801
39,01,24	39,01,247			2,39,961		2,66,372	21,88,572	2,48,552	
60,45,61	55,28,08B	••		1,08,155	3,53,404	4,29,595	4,27,987	7,03,648	8,62,3:4
42,84,869	41,28,720			1,62,854	1,69,226	3,27,614	5,51,428	5,29,892	3,85,550
3,75,393	3,72,435	• •		4,148		564	170	48	
24,902	22,987	•••		10,500		2,838	2,400	15,123	2,126
5,94,07	5,67 644		:	78,005		59,676			3,04,699
12, / 7.70,647	12,03,28,454	1,67 611	1,00,047	27.73,400	30,6 6, 810	82,32,982	1,53,70,100	1,21,84,753	1,71,42,200
						,			
	£	£		£	£	£	£	£	£
				680		'	7.800	***	•…
	2,370	,			***	,,,,	1,690		,,,
				30	60	30	60	60	30
	2,730	•••		710	60	30	1,750	03	30
	1,05,130 93,124 7,724	100 (4 784 2.681 423	7,408 5,42i 7	7,512 8,945 61	12,208 12,059 3,590	6 574 9,292 2	14,888 15,473 284
	887 753			61	121	35 61	173 137	170 123	163 61
	155				7	22			
	2,07,778	100		7,919	12,964	16,636	28,467	16,161	30,869
	2,10,508	100		8,659	13,024	16,666	30,217	16,221	80,899
	R	I R		Ħ	R	Ð	R	B	R
29,87,36	28,06,776	1,335		1,15,452	1,73,652	2,22.211	4,02,903	2,16,279	4,11,990
24,0		10		975	1,370	1,900	3,318	1,745	3,462
13,07,82,6	12,31,58,382	1.69.036	1,00,047	28,89,827	62,41,832	84,57,102	1,57,76,321	1,23,52,777	1,75,57 742

Charges for Pas-port work Cone by the Police Department, Aden

Amount paid to Government of Bombay for cost of Police guards for Central Buildings

Amount paid to Government of Bengal for cost of Police guards for the Archaeological Camp at Paharrur and Mahasthan

Honorarium paid to a retired Deputy Superintendent of Police in Bengal for services in connection with the system of identification by finger prints

Amount paid to Government of the United Provinces for cost of Police guards for Central Buildings

Amount paid to Government of the Punjab for special Police guards employed to protect the treasure in Lahors Fort, etc.

Charges for the maintenance of the treasure guards at the Agricultural Research Institute at Pusa (Bihar and Orissa)

7.269

Total

7.3630

7.269

F. and FF.—Civil Administration.

No. 50 B.—DETAILED ACCOUNT of CHARGES of the DISTRICT EXECUTIVE POLICE FORCE for the year ended 31st March 1930.

		CEN	CENTRAL GUVERNMENT.	CRNT.	_					PB	Protincial Governments.	TENENTS.						
										Reserved	ed.							TOTAL
	Ind a General.	Baluchistan.	North-West Froutier Province.	Other Aveas	Torak.	Hovernment of Ma 1 as	Government 6 of Bombay	Government of be Bengril	Government of of United Provinces	Government of of Pus, ab	Government of Barma.	Gavernmoni G of Dha and O.m.a	Government of Central Posts sea and Berar.	Gover men of As-am,	Gwern. men of Coarg.	Shan States Pederation,	Toraz.	CENTRAL LND PROVIN• OIAL,
	#	æ	##	C#	æ	e#	##	æ	æ	AH.	PÅ	PÅ	ρÀ	f#	p#	æ	æ	æ
District Su exintendents and Assistant	1,23,273	39,613	1,94,205	46,577	T,03.567	7,02,800	6,83,809	6,82,333	9,02,635	7,11,281	8,61,764	4.80,012	8,54,281	1,70,981	112,81	12,335	65,22,058	59,25.625
Police Force—Inspectors, Constables, etc.	12,88,235	7,43,527	17,74,958	4,07,099	41,63,619	79,63,211	71,80,261	87,43,575	88.17,169	68,98,750	68,15,590	42 98,055	31,48,468	18,17,540	64.973	71,816	5,44,49,508	5,86,13,127
Other Police—Port Police, Harbour Police, City Police, etc.	11,617	:	7,982	i	19,599	•	1,50,905	12,185	•	:	:		:	30,474		:	1,63,674	2,13,173
Mounted Police	7,189	4',115	010'11	e	64,341	:	(a)	:	(a)	(g)	(F)	:	41,690	:		:	41,600	1,00,004
Police Hospitals .	•		-	:	•	54,754	8,209	1,58,003	1,09,07	:	:	62,161	37,428	18,228	-		4,38,505	4,38,505
Office and other Establish- ment	52.217	30,072	1,783	82,656	1,16,728	3,63,805	4,60,988	3,00.650	4,16,212	:	1,76,487	1,53,423	1,5%,103	56,031	2,910	12,825	73°08'08'	26,15,812
Allowances, Honoraria, etc.	3,26,826	1,64,592	3,07,746	1,36,370	9,35,534	23,61,451	1,51,551	17,32,434	18,47,574	19,45,141	189,2,681	9,45,241	7,38,078	2,96,570	9,668	62,349	1,33,80.719	1,49,10,253
Supplies and Services	3,01,484	1,08,018	2,99,792	56,287	6.54,629	20,07,052	10,11,478	19,39,358	11,83,555	19,28,761	11,58,498	8,16,830	6,23,625	1,78,166	9,249	8,172	1,40,44,584 1,05,40,3 +3	1,05,49,3 %
Reinblishmant charges presable to other Governments, etc.	1,307	:	:	23,803	.5,200	,	معتبيتين ۽ جمهود	-	•	;		:	:	i	1	614	614	25,S14
Grants-in-sid, Contributions, etc.	38.825	38,600	8.205	1,500	Sč,830	:	300			•		:	**************************************	:	:	:	913	050,14
Deduc' Recoratie.	1 307	:	9,570	73,020	77,777	63318	1,83,968	25 457	2,055	•	,	£6,432	2,000	:	er i de recet eternic	* *	215'92 8	8,34,629
Works	:	,		:		:		:		:	1,32,060	 i	;			•	1,3,623	1,3≍,∟6º
TOTAL CHARGES OF THE DISTRICT FARGULYS FORCA AS IN ACCOUNT No. 50 A	19,49,165	11,65,235	25,56,341	n,82,992	73.91.733	3,H 253	,16,6C,G53 1,	.34,14.253 1,16,6K.653 1,75,43,230 1.13,11 817 1.02.83,013 1.03.16,509 (77,11,293 7.3,3K,723	.13,11,817	(2.83,113 1.	.03.16,509	7,15,293	3,30,7,20	20.67; 71 [,00,017	710,00,	1,67,613	1,67,611 5,69,16,013 9,33,57,7; 6	9,33,57,77

XX and 27.—Ports and Pilotage.

Ports are classed under two divisions, 'A—Major Ports' and 'B—Minor Ports,' the former being under the control of the Central Government and the latter of the Provincial Governments. Madras, Bombay, Calcutta, Chittagong, Rangoon, Karachi, Aden and Vizagapatam are Major Ports. The rest are Minor Ports.

- 2. Receipts and charges connected with the maintenance of river flotillas, pilot establishments and harbours are shown under this head. The receipts and charges connected with Light-houses and Light-ships, which were hitherto recorded under these heads, are now shown under "XX(1) and 27(1)—Light-houses and Light-ships" (see page 359.)
- 3. In Bengal alone the Pilot Service is a Government service. Similar services in ports of other provinces are controlled by the Port Trusts, and their revenues and expenditure are recorded in Local Fund accounts. In view of the introduction of a commercial system of accounts for the Bengal Pilot Service, the transactions of that Service are shown under separate sub-divisions of the Major heads "XX and 27—Ports and Pilotage".

Expenditure not charged to Revenue.

56 E.—Capital outlay on Vizagapatam Port.

This is one of the new Capital major heads opened in the accounts for 1925-26. It exhibits the capital expenditure in connection with the development of Vizagapatam Harbour, which has been undertaken to afford an outlet easy of approach for the trade of the Central Provinces and Upper India generally, and to ease the congestion at the Port of Calcutta and also to some extent, at Bombay, and on the railways leading to them.

No. 51.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE for the year ended 31st March 1930.

	India			BOARAT		lti	engal.		F14
	General	Madras	- Bombay.	Karachi.	Aden.	Calentin	Chittagong,	Rangeon.	Tos ve.
A.—Major Ports—	R	R	R	R	R	łł.	i 11:	R	R
(1) Bengal Pilot Service—			,						
Pilotage receipts .		1.		•••		18,92,183		•••	18,02,183
Miscellaneous .	į	••		. ;		32,023			32,023
						19 24 206		No reason from the least of the	19,24,206
Deauet-Refunds		•		!		1,200			3,200
Petal Bengal Pilox Service .	- 	1		1	* *	19,21,0) .			19,21,606
(2) Other Receipts—		1			p-189-19	10	and an 4 toring	-	
Survey less		·•·	51.38	6,470	•••	38,871	712	2,173	1,00,316
Fres for engagement and discharge of Scamen .		694	117,297	કતક	5,10,1	1,24,477	1,202	14,913	2,47,01.;
Examplation tees and Miscellaneous],()58	601	34,841	1 235	ยอ	24,686	881	7,11	70,31,
	1 053	1,295	1,83,623	8,673	5,562	1,92,034	2,858	22,601	1,17,012
Lodoct—Refunds .		86	24.3			649		2.883	1,165
Total Other Receipts .	1,053	1,200	1,88,081	8,673	5, 702	1,91,387	2,45.1	(9,719	1,13,400
Total Receipts—Central	1,053	1,209	1,83,081	8,073	5,502	21,12,391	(a) 2,858	19,719	23,31,480
	,	Тс	TAL ERCEIP				ACCOUNT NO		2,97,502

No. 51A.—ACCOUNT of RECEIPTS from Ports and Pilotage—B.—Minor Ports for the year ended 31st March 1930.

	Govern- ment of Madras.	Govern- ment of Bengal.	Govern- ment of Huma.	Total.
BMinor Ports-Provincial.	41	ft	R	R
Sale-proceeds of Vessels and Stores		1,220	1,32,614	1,33,864
Freight, Passage and Tonnage			2,165	2,165
Registration and other Fees		3,265	10,965	14,230
Recoveries of investments in Government Commercial Undertakings	. 9	•••	145	145
Recoveries of indirect charges from Government Commercial Undertakings .		•••	32,564	82,564
Miscellaneous	1,306	54,22 6	66,865	1,22,897
Deduct-Refunds	1,306	58,711	2,45,348 7,862	3,05,365 7,862
TOTAL RECEIPTS-BMIXOR PARTS .	1,306	58,711	2,37,486	2,97,503

No. 51B.--ACCOUNT of CHARGES for PORTS and PILOTAGE for the year ended 31st March 1930.

	India		BOMBAY		BEN	GAL.	Marrier	P
	General.	Bombay.	Kaiachi	Aden.	('alc-itta	Chittagong.	Rangoon	Petal.
A.—Major Ports—Central	łŧ	R	R	R	R	R 	*	R
Charges in India.	} }							
-			,					
1) Bongal Pilot service—			 					
(a) Capital Account —			! [
Expenditure during 1929-30 Construction of vessels			,		}		•••	•••
Plant, machinery, furniture and other equipment				•••			•••	•••
Buildings				•••	ļ	·	,	• • • •
Total expenditure during 1929-30		•••		•••			••• ;	***
EXPENDITURE TO END OF 1920-30				***	7,38,302		•••	7,38,302
(b) Revenue Account—		į			1	1		
Pay and Allowances of Officers and Men afloat.		'			1,84,116		•••	1,84,116
Victualling Allowances of Officers and Men affoat .		••	·		33,817		•••	33,817
Pilotage and Pilot Establishments Purchase of Stores		***			8,55,731 68,46°			8,55,7.31 68,469
Repairs and maintenance				•••	1,45,172			1,45,17
Total Revenue Account .			•••	** *	12,87,305			12,87,30
2) Other charges—							,	
Direction (Headquarters Estab-	C9 057	;			1	}	ı	62,057
lishment) Principal Officers and their Estab-	62,057	•••		•••	7.00.014		## 100	
lishments		74,814 36,501	6,558	14,862	1,00,810 99,171	14,411	67,120 i	1,93,98
Ship Survey Department Training Ship	l <u>:.</u>	1,19,837 2,34,927	21,246	••	1,19,103	1,000	43,582	3,04,77 2,34, <i>ને2</i>
Miscellancous	·	9,542		•••	i	•••		9,549
recovered from Provincial Go-		ļ				ļ	1	
vernments (See Account No. 51C.)		3,372	1,022	•••	31,849		49,024	85,26t
TOTAL OTHER CHARGES .	62,057	4,92,249	26,782	14,862	2,87,241	15,411	61,678	9,60,28
TOTAL CHARGES IN INDIA .	62,057	4,92,249	26,782	14,862	(a)17,74,549	(a)15,411	61,678	22,47,58
					Secretar of State	y High Cor missioner	n-Total.	
Ch	arges in	. England	•		£	£	£	
Government S Leave Salaries	cholarship	s			789	36	3 365	
	Ditto		(Bengal Pil	ots)		8,51	8,516	
Rapenses conn tores for Ind Sterling overse	ia .			iots) .		86 611,44	7 67	
	T	STAL CHAR	ges in Eng	LAND £	739	2 20,84	3 21,575	
				Ditto con	verted into R			9 97 80
							. 101	2,87,06
				m	_	on ditto	•	2,28
		m ~-	unera D		CHARGES A			25,87,58
		ET MATUA			rts (see Ac			16,03,57
			Тотал	CHARGES	INDER PORT	s AND PILO	TAGE .	41,41,13
THE WAR CONTRACTOR OF THE PARTY		Adjusted i	T1 75 C		- denistration state			

No. 51C—ACCOUNT of CHARGES for Ports and Pilotage —B.—Mivor Ports for the year ended 31st March 1930.

			Rz	SERVLD.			**************************************
	Government of Madias,	Government of Bombay.	Goyernment of Bongal.	Government of Burma.	Government of Biliar and Otiosa.	Government of Assault	Tursi.
	R	£	R	R	R	12	Я
BMinor Ports-Provincial.			i i	•			
Charges in India.			ļ				
Pay and Allowances of Officers and Menafrat		15,362	,	6,02,112			6,17.171
Victualling of Officers and Men affoat .						479	479
Charges for Pooled Launches			3,97,085				3,97,085
Purchase of Marine Stores and Coal for the Building, Repairs and Outfit, of Ships and Vessels	4+4		13,836	12,12,115		2,034	12,23,315
Purchase and Hire of Ships and Vessels .				2,09,139			2,09,139
Pilotage and Pilot Establishments	•••					3,000	·
Port Establishmenta	30,341		32,384	1,42,181	'''	1,000	8,000
Miscellaneous Shore Establishments				71,393			2,06,456
Subsidies to Steam boat Companies .	•••		4,500	1,18,833	/	3,600	74,893
State Yacht Establishment	•••	***	23,345		,	-1,335	1,20,933
Investment in Government Commercial Undertakings	***		20,030	1,400	•••	,,,,,,,	54,480
Losses on Government Commercial Under- takings					•••	"	J., E 70
Establishment charges paid to Central Government, etc. (See Account No. 51	•••			37,001			37,001
B.)	•••	(a) 6,519	31,819	49,024		!	87 392
Miscellaneous Charges	•••	1,297	1,916	12,124		•	15 337
Deduct—Recovories	•••	***		11,05,133			11,65,133
TOTAL CHARGES IN INDIA .	30,341	23,178	5,04,915	9,93,472	•••	42,018	15,93,954
Charges in England.				£			the design that the plant was to experience the second second second second second second second second second
High Commissioner-	}						
Leave and Deputation Salaries .				264			
Stelling Oversens Pay				309			
Stores for India				130			
Expenses connected with recruit-				13			
_		_	-		-	-	
A DALLONS AN ESPACED LATOR	•••		•••	718			
				ft			
Ditto converted into Rs. at £1=Rs. 13}				9,549			9,549
Exchange on ditto .				75			76
Total Charges-BMinor Ports	30,341	29,178	5,04,915	10,03,096	ļ	42,044	16,02,578

(a) Differs from the corresponding credit in Account No. 51-B. by Rs. 2,125, on account of leave and pension contribution charged to the Provincial Government.

No. 51D. -ACCOUNT of CAPITAL EXPENDITURE on VIZAGAPATAM PORT during and to end of the year 1929-30.

							Expenditure during the year	Expenditure to end of the year.
•							Æ	· I i
IPreliminary Expenses-								
(a) Survey		•			,			30,247
(b) Plant								14,730
(c) Establishment		•			•		···	75,726
								1,20,703
II.—Land		•	•	•	•	•	25,321	41,88,611(
II.—Reclamation (including Dredgi	ng)-	-						
(1) Dredging	··						12,49,753	30,87,156
(2) Other Operations					•		58,265	2, 60,574
						_	13,08,018	33,18,030
V.—Works—								
(1) Wharves		•		•	•		86,727	15,68,001
(2) Harbour Buildings .		•	•	•	•	•	62,594	3,63,779
(8) Workshops		,	•	•			1,08,519	2,11,069
(4) Tidal Scour Basins .		•	•	•	•		12,357	12,820
(5) Roads		•		•			1,257	10,932
(6) Fencing		•	•		•	- 1	321	7,867
(7) Water-supply		•	•	•	•	•	71,887	1,72,826
(8) Sewerage		•		•	٠	•	6,668	59,433
(9) Wharf-lines			•	•	•	•	88,554	2,78,409
(10) Oil Depôt					•	•	16,557	90,174
(11) Light Houses and Naviga	ation	mar	lcs	•	•	•	***	***
(12) Electric Installation .		•	•	•			88,219	41,177
(13) Plant Construction .			•	•			1,269	2,15,032
(14) Plant and Equipment .		•	•				2,24,469	27,65,063
(15) Dry Docks		•	•	•	•	•	1,93,384	3,48,234
							9,02,777	60,89,956
			Carr	ried o	ver	•	22,36,116	1,36,97,300

No. 51D-ACCOUNT of CAPITAL EXPENDITURE on VIZAGAPATAN PORT during and to end of the year 1929-30-concld.

							Expenditure during the year.	Expenditure to end of the year.
		Bro	ough	l forw	ard	•	R 22,36,116	R 1,36,97,80
∕Gene≀	ral Charges —							
(1)	Pay and allowances of	her than	tra	avelling	g al	low-		
10.	ances	•		•	•	•	2,88,658	14,10,58
	Travelling allowances .	•	•			;	11,576	79,14
, -	Office expenses		•	•		-	23,401	1,28,04
	Residential quarters	٠	1			•	5,691	28,71
, ,	Instruments	•	•				1,078	9,40
(6)	General charges on Stores	•	•		•	•	440	11,05
							3,30,841	16,66 01
ISusp	ense—							and the first state of the stat
(1)	London Invoices		,				1,31,875	1,31,87
(2)	Lendon Stores		,				-3,530	56,216
(3)	Purchasen , ,		,	•	•		-78,374	95,74
(4)	Sales	•		•			-;0	15.
(5)	Stores , .	,				-	-4,301	1,61,04
(6)	Manufactures				-			•••
(7)	Miscellaneous Advances		•	•		•	15,367	50,389
							60,967	3,03,956
/II.—Int	terest during Construction				•		9,79,205	(b) 35,26,372
				Tor	IAL		36,07,132	1,91,94,570
Dedu ct —E	Receipts on Capital Account		•	•	• ,	٠.	. 82,114	1,55,840
	Total Expenditure no	r chargei) TO	REVEN	UE		(a) \$5,75,018	1,90,38,730

⁽a) Includes Rs. 4,57,179 on account of expenditure in England and Rs. 4,388 on account of Exchange thereon.
(b) Rs. 3,794 representing interest on the cost of land acquired in previous years written off without financial adjustment.

XX(1) and 27(1)—Lighthouses and Lightships.

These major heads as well as the corresponding Capital head "56-E .-II-Capital expenditure on Lighthouses and Lightships" have been introduced from the accounts for 1929-30 following the reconstitution of the To ascertain whether accounts of Lighthouses and Lightships in India the Lighthouses administration in India is self-supporting, i.e., whether the receipts from the light dues over a fixed period are sufficient to cover all charges thereon, and with the idea of improving the efficiency of the service, it has been decided that the service should be administered on an all-India basis and that its accounts should be maintained on commercial lines within the Government account in order that the results of the financial working of the Department should be obtainable with greater facility and more accuracy than has been possible in the past For this purpose, the Government account exhibits capital expenditure, indirect charges such as those for depreciation of fixed assets, interest on capital and cost of The accounts also show necessary reserves and accounts and audit pensionary liability in addition to the ordinary running expenses and annual A separate income and expenditure account and a balance sheet in commercial form are prepared from the Government account at the end of each year, and any surplus on the Income and Expenditure account of each year is transferred to a General Reserve Fund which is also debited with any deficiencies on the same account Any large surplus in the Fund is utilised to finance new capital expenditure on Lighthouses and Lightships These accounts appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government Commercial concerns

56-E.-II.—Capital expenditure on Lighthouses and Lightships.

This account shows the total capital invested on Lighthouses and Lightships during and to end of each year and the different sources from which the expenditure has been financed

No. 51E-ACCOUNT of RECEIPTS from Lighthouses and Lightships for the year ended 31st March 1930.

्राप्तः । १९८८ - ्राप्तः अञ्चलक्षात्रः च व्रमाणान्त्रः प्रत्यः वर्षः नाव्यस्यक्षात्रः स्थापः अस्याव्यक्षियः ।	Indu	Madiss	THE PERSON NAMED IN COLUMN 2 I	Bombay.		Bu d	II ini	Rih ji	
	General ,	Multion	Bombay	Karachi	Aden.			1811 1.	Potal.
	- R	łŧ	R	ĸ	R	R	ĸ	11	IF.
Light dues		2, 19,681	3,02,735	85,531	1,57,922	8,10,700	= 2, 11, 183	290	13,44,248
Contributions	1,158				22, 300		, (50)		26,808
Miscellancous	2,420	(40	35	1::0		445		11	3,404
fred of Refunds	0,578	2,50,321 10,111	3,02,770 3,047	85,061 4,957	1,50,222	3,16 934 7,758	2,01,731	413	10,71,505
m 1 1 N	. 6,578	3,10.310	2,99,723	NG,707	1,80,223	3,15,276	u,27,5(t)	313	13,50,940

⁽a) Adjusted in Indu General books.

No. 51F-ACCOUNT of Charges for Lighthouses and Lightships for the year ended 31st March 1930.

	India General	Maelinu	Bombay	Bombay,	Adon.	Dengal	Burner	B(13) and O(15)	Total.
Charges in India.	R	R	R	n	R	R	R	R	it
-Capital Account-	1				1	,			
Capital Outlay financed from ordinary Revenues					,			••	
-Revenue Account-									
Direction (Head Quartors Establishment)	1,09,469	•••				•••			1,09,40
Lighthouses - Working expenses .		58,629	26,260	26,075	45,411	'	1,10,820	6,187	2,82,38
Lightships—Working expenses .				30,297		29,521	1,61,293		2,21,11
Cost of Accounts and Audit .	10,464					•••			10,18
Pensionary and Provident Fund	19,012	***				•••	***		19,01
Contribution to Depreciation Fund .	1,07,555				•••	•••			1,07,55
Contribution to the Additions and Replacements Reserve Fund	80,323	•••							80,32
Contribution to the General Reserve	5,57,518	***		•••		•••	4-		5,57, 5 1
Deduct—Enclish cost of stores and establishment	6,153								6,15
Total Charges in India .	8,78,188	58,629	26,260	56,372	45,411	(e) 2!,5 <u>1</u> 1	2,81,113	6,187	13,8 ,78
			in Engla		T			£	
	and tra	ining allows	etc., of a do	its.	i intermation	uni Tigut Ito	ouse Conferen	ice 243	
	Experses	connected w	ith recruitme	ent , ,	1.5°	• •	t	. 215	
					Tota	l Charges in	ı England	. 458	
					Ditto con	verted into	Rs. at £1=	ft13 <u>t</u> .	6,10
	•						Exchange on	dilto .	

No. 51-G.—Account of Capital Expenditure on Lighthouses and Lightships during and to end of the year 1929-30.

									Expenditure during the year.	Expenditure to end of the year.
Ce	ntr	al G	ov er:	nmer	ıt.				R	R
Lighthouses .		•					•		•••	12,08,600
Light Ships .	•			•			•		3,20,89 7	11,52,323
Buildings and other wo	rks		•	,					•••	11,67,044
Plant and Machinary			•						•••	8,30,982
Furniture and fittings						•		-		47,358
Stock and Suspense	•	•	•		•		•		12,821	88,870
						Т	otal		(a) 3,33,718	44,95,177
Deduct—Amount finance houses and	ed f Ligh	rom t Shi	Genei ps	al Re	serve	Fund	Lig	ht-	3,20,897	3,20,897
,, -Amount finance	ced fi	rom C	Ordina	ry Rev	venues					41,61,459
Net expenditure not cha	ıged	to re	renue	•	•	•			12,821	12,821

⁽a) Includes Rs. 3,33,984 and Rs. 2,724 on account of expenditure in England and Exchange thereon.

28-Ecclesiastical.

Apart from a trifling sum spent on cemeteries, the charges under this head consist of the stipends of Bishops and Chaplains together with the pay of their small establishments. The stipends of Chaplains attached to regiments are debited not to this head but to the Army Estimates (see Account No. 75 D., page 544).

No. 52.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1930.

	India, General.	Balnchistan,	North-West Frontier Province.	Madras	Bombay.	Bengal	United Provinces.	Panyab.	Barms,	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Тотав.
(Charges in India	TH.	æ	#	æ	į aa	p#	#1	e#	##	i At	##	##	雌	#å
ROURSIASTICAL BSTABLISHMENT:-									-				-	
Church of England:— Stipends of Bishops Pay of Chaplains, etc. Pay of Establishment Allowances, Honoraria, etc. Supplies and Services and Contingencies	45,977 1,02,758 16,463 25,745 14,026	19,845 696 7,236 3,375	50,395 900 17,367 5,189	25,600 94,507 7,388 93,649 14,791 7,400	8,610 1,76,766 19,249 10,052	82,229 8,827 54,849 7,674 1,000	1,50,440 13,949 44,052 12,108	1,62,193 6,158 33,414 17,243	9,272 50,017 5,467 39,340 8,055	17,398 2,814 4,771 314	10,398 49,749 6,084 19,092 3,500	11,258 1,237 1,681	: # :::::	99,857 9,97,055 89,176 2,85,738 1,62,738 3,61,400
Graute-in-aid (a) Church of Scotland:— Pay of Chaplains, etc. Allowances, Honoraris, etc. Samiles and Services and Contingencies	8,507 450 4,176 1,38(1	108		12,604 785 3,890 638	29,140 3,628 10,122 3,910	29,396 4,572 15,272 1,788	1,500 1,859 600 1,577	1,167 850 1,839 1,919	!!!!	:.!!	300		·::.	75.374 12.103 55.899 12,408
(a) Church of Rouse:—	1.370	;	3 086	:	12,453	7 269	5,809	8,114	:	1,140	:	:		36.935
TOTAL ECOLUSIANTICAL ESTABLISHMENT.	5,73,852	31,060	76,054	1,91,312	3,26,297	1,75.176	2,01,194	2,32,897	1,12,151	26,437	88.197	14,272	771	21,05,958
Cemetery Establishment . Mistellaneous Ecolesiastical Charges . Works	13,609	4,423	5,227	14,468 6,000	92,048	11,736 396 	19,889 5,458 40,296	15,797 2,000 24,781	10,304	3,616	5,769 2,100	9,559		1.24.029 30,427 63,057
Total Charges in Indis	5,87,761	35,423	81,281	2,11,780	3,57,345	.345 (b)1,87,30s	3,26,837	2,75,455	1,27,028	30,053	900'66	16,831	8×6	23.2.3.3280
										Secretary of State	High Commissioner,	ener.	Total.	

Ditto converted into Re. at £1=Rs. 13\frac{1}{3} Exchange on ditto 350 3,5 48 Total Charges in England Leave Salaries and Dapatrina Pay
Sterling Overseas Pay
Expenses connected with Recruitment
Allowances to Bishop of Bombay on appointment
Miscellaneous Expenditure

Charges in England.

8.22,732 6,683 31,62,811

TOTAL ECCLESIASTICAL CHARGES

25.873 22.07 440 350 37.

25,57.3 32,007 440

61,705

01,320

(a) Exchaire of rayments to Presbyterian Chaplains and Roman Catholic Priests attached to Regiments, which are treated as Army Expenditure and included in Account No. 76D., 1400 Adjusted in India General Dooks.

29-Political.

The charges classified under 'Political' arise out of the relations of the Government of India with the Indian States and the Foreign Governments adjoining the British Empire in India, and include expenditure in connection with important political détenus, etc. Charges connected with the defence operations on the various frontiers are recorded under the major head "29A.—Frontier Watch and Ward" with effect from 1927-28. All other charges debited under this head prior to 1921-22 are now recorded under 'Miscellaneous'.

2. The great bulk of the normal political expenditure relates to (i) the cost of political officers and their establishments, (ii) the subsidies paid to the several frontier states, (iii) the expenses of refugees and State prisoners, (iv) the cost of advisory officers and their establishments employed with Indian State Forces and (v) entertainment charges of envoys and chiefs. Expenditure of a special character, incurred from time to time, is, however, shown under the head "Special Political Expenditure". Political charges in connection with the Hedjaz Pilgrimage are also recorded under his head.

	Iudia General.	Beluchistan,	North-West Frontier Province	Madras.	Bombsy.	Bengal.	United	Funjab.	Burma,	Bihar	Gentral Provinces.	Ausam.	Totas.
	¥	æ	¢#	#	æ	앩	#	æ	AP3	C#4	畔	, eta	e≓.
Charges in India.				-									
Political Agents -													
Pay of Officers	10,05,409	4,99,390	2,65,350	1,16,596	5,71,478	6,617	11,018	3,02,797	70,386	57,692	23,586	1,00,108	30,30,421
Pay of Establishments	6,16,964	4,87,138	3,51,702	27,412	7,12,830	2,317	:	1,29,761	81,928	35,094	15,595	45,118	23,05,859
Allowances, Honoraria, etc.	2,64,513	2,15,726	1,22,873	24,752	2,05,470	714	675	1,31,848	41,869	16,598	8,607	140,61	10,37,686
Allowances to Tribes	:	:	8,28,887		:	:	:	13,070	•	:	:	:	8,41,957
Supplies and Services and Contingen-	5,51,041	1,81,248	2,58,488	28 955	2,12,087	1,450	1,009	1,37,629	22,749	9,290	8,073	15,899	14,23,218
. Batablishment obarges payable to other Governments	1,889	:	;	11,600	2,02,386	;	27,502	26,700	;	i	:	į	2,89,877
Grants-in aid, Donations, Contribu- tions, etc.	8,247	649	1,881	15,319	39,307	i	503	6,672	1.092	1,800	524	13,650	85,673
Less—Contribution for Salaries, Bs- tablishments, etc.	889*2	1,440	i	:	2,51,529	i	:	ŧ	ŧ	ŧ	7,283	:	2,67,903
Total	24 30,375	13,32,741	17,29,181	2,24,634	16,92,036	11,098	40,501	7,78,777	1,68,023	1,20,474	39,132	1,93,816	87,60,738
Total Carried over	24,30,375	18,89,741	17,29,181	2,24 634	16,92,036	11,098	40,501	7,78,777	1,68,023	1,20,474	39,132	1,93,816	87,61,788

F and FF.-Civil Administration.

No. 53.—ACCOUNT of CHARGES OF POLITICAL AGENTS and other

				_						T OST O TOTAL	Taken 1930—concid.	concid.	
	Indu General	l Baluchistan	Noth-West Frontier Province	ગેંગવાં હક.	 - Bombay	Bengal	United Provinces.	Panjab.	Burma.	Bibar and Orissa	Central		
Brought Forward	34.6	æ	i _		_ _ ,								1011
Charges on account of Diplomatic and			17,29,181	2,24,634	н 16,92,036	11,098	# + + + + + + + + + + + + + + + + + + +	# 7 78 7 77	#	#	FF	A	
Carsular Services in Persia	9,18,728	,	-					1116011	1,68,023	1,20,474	39,132	1,93,816	87,60,788
Political STA :::	2,99,750	:	::		:	:	::	:	:	:			0 10 0
Subside and section 1							:		:	:	: :	: :	9,10,728
of Kalat.	:	1,00,000	•	•								+	001,88,2
Muskat Subsidy	1,86,400	:	-		:	:	:	:	:	:	:	•	1.00,000
Bhutan Darbar	1,00,000	:	:	_	:	:	:	:	• • • •			-	
Other Subsidies	12,000	009	36	:	:	:	:	:		:	:	:	1,86,400
TOTAL	2,88,400	1.00 600	19 000		:	:	:	10,800	•	:	:	:	1,00,000
Entertainment charges	97 901	2007 100	300°=	:	:	-		10001	:	:	:	:	65,400
1	10,70	26,490	3,85,704	•			+	TOPOO	:	:	:	-	4 51 800
Keingees and State Prisoners.					-	- - -		11,632	2,430	:	:		5.13.47
Yakub Khan, ex-Amir of Afghanstan	į					-							1 Helianto
Ayub Khan S . S		:	:	:	:	:	32,525						6
Kabul Refugees and State Prisoners .		; 6	:	:	:	:		101 76	:	:	:	 :	62, 325
Chitral Prisoners		756,12	8,673	:	8,280	12,402	50 78%	TOTEO	:	- - -	:	:	34,101
Burmese Refugres and State Prisoners.		:	:	900	:		376		:		:	:	1,10,272
Other Refugees and State Prisoner.	9,120	:	•		2,400	15.806	:	:	:	:	:		800
	:	21,039	:	24,218		600	: 6	:	 :	:	:		97 190
			-	_	-	-	38,967	87,593	89,736	 :	819	-	00761-
T T T T T T T T T T T T T T T T T T T	8,120	42,876	8,673	24,818	10,680	138,807		-! -	_			.	£,€1,499
Special Political Expenditure	10,05,000	-		- -		10050	1,772,277	79,989	86,736	 :	319		4,08,125
Charges for organising Indian co.		- 	i	:	:	:	 :	:	 - 		-		
orces.	5,90,840	:	:		-		- -	_	. .	:	:	:	10,05,000
1	+				_	:	 :		:	:	:		0 , 80,840
												.]	

29A.—Frontier Watch and Ward.

This major head has been opened from the accounts for 1927-28 to accommodate charges directly connected with the protection of the various frontiers, which include, besides expenditure incurred on various denominations of military police organisations, expenditure on roads declared to be of military importance and charges for hospitals and other buildings required for the administration of the military police forces. Charges connected with the ordinary civil administration of the frontier areas, including expenditure on buildings and communications, are brought to account under the appropriate heads of service concerned. Prior to the year 1927-28, these charges were recorded mostly under the major head "29—Political."

No. 53A.—ACCOUNT of CHARGES in connection with Frontier Watch and Ward for the year ended 31st March 1930.

South Waziristan Scouts 19,40,083 19,40,088 Chitral Scouts 66,501 66,501 66,601 7,20,688 7,20,688 7,20,688 7,20,688 7,20,688 7,20,688 7,20,688 7,20,688 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,689 7,20,299 7,20								Baluchistan.	North-West Frontier Province.	Burm	a.	Assam.	Total,
Frontier Constabulary and Militia— Frontier Constabulary and Militia— Frontier Constabulary								B.	H	£		Ð.	Ð
Frontier Constabulary	Charge	es ir	n In	dia.								-	
South Washristan Secute	Frontier Constabulary an	d M	ilitia-	-									
Chitral Sconts	Frontier Constabular	У			•		•		22,50,670	54,41	,867	16,00,000	92,92,037
Charges for Leries	South Waziristan Sc	outs		•		•	•	•••	19,40,083		į	•••	19,40,088
Kurram Militia	Chitral Scouts		•	•			•	•••	66,501				66,501
Techi Scouts	Charges for Levies			•				14,18,482	28,31,452				42,49,934
Zhob Lery Corps	Kurram Militia				•		•	•••	7,20,583				7,20,588
Makran Levy Corps	Tochi Scouts .	•							14,47,433				14,47,433
Total	Zhob Levy Corps .	•		•		•		9,85,856	411				9,85,856
Naudicings and Communications Waziristan Waziristan Works 1,41,671 1,41,431	Mekran Levy Corps				•			3,90,629	•••				3,90,629
Waziristan— 1,41,671 1,41,671 1,41,671 1,41,671 1,41,671 1,41,671 1,41,671 1,41,671 1,41,671 1,50,63 1,50,63 1,50,63 1,12,60 2,125 2,126 2,126 2,126 2,126 2,126 2,126					1	'otal		27,94,967	92,56,722	54,41,	367	16,00,000	1,90,93,0561
Works	Buildings and Communica	ation	ю —										
Establishment	Waziristan—												
Tools and Plant	Works	•		•	•	•			1,41,671				1,41,671
Dilater charges	Establishment .					•	•		18,063			•••	18,063
Works	Tools and Plant		•					•••	2,125			•••	2,125
Establishment 1,52,828 3,98,632 1,35,922 50,994 7,38,376	ther charges-										}	1	
Total	Works							8,99,757	43,54,077	6,27,	730	2,84,603	59,66,167
Total 8,63,553 50,13,233 7,74,886 3,43,684 69,94,356 Inspecting Officers, Frontier Corps .	Establishment .							1,52,828	3,98,632	1,35,	922	50,994	7,38,376
Miscellaneouv—	Tools and Plant							9,968	98,665	11,	234	8,087	1,27,954
Inspecting Officers, Frontier Corps					T	otal		8,62,553	50,18,233	7,74,	888	3,43,684	69,94,356
Intelligence Bureau	Miscella neous—												
Medical Establishment 28,010 1,57,144 30,050 2,15,204	Inspecting Officers, E	roni	tier C	orps					50,378			•••	50,378
Sundry charges	Intelligence Bureau							25,154	46,875				72,029
Total . 63,124 2,54,397 3,25,678 1,08,515 7,51,706 Total Charges in India . 37,20,644 1,45,24,352 65,41,926 20,52,199 2,68,39,121 Charges in England . Secretary State. Total commissioner. Total allowances of Officers on leave from India	Medical Establishmer	at		,				28,010	1,57,144	30,	,050		2,15,204
Total Charges in India . 37,20,644 1,45,24,352 65,41,926 20,52,199 2,68,39,121 Charges in England. Charges in England. Any and allowances of Officers on leave from India	Sundry charges							9,960	•••	2,95,	623	1,08,515	4,14,098
Charges in England. Charges in England. Pay and allowances of Officers on leave from India					T	otal		63,124	2,54,397	3,25,	673	1,08,515	7,51,709
Charges in England. Pay and allowances of Officers on leave from India		Tota	al Cl	arges	in I	ndia		37,20,644	1,45,24,352	65,41,	926	20,52,199	2,68,39,121
Charges in England. Lay and allowances of Officers on leave from India										Secretary	High Commis-	Total.	
Total Charges in England Ditto converted into Rs. at £1=Rs. 13\frac{£}{1,078} \frac{£}{} \frac{£}{1,078} \frac{£}{} \frac{£}{1,078} \frac{£}{} \frac{1}{2,431} \frac{2}{2,431} \frac{1}{2,431} \frac		_					_			State.	sioner.		
2,431 2,43							ınd.			£	£	£	
Starling Overse as Pay 3,480 8,430	•				om I	ndia	•	• •		1,078		1 1	
Total Charges in England \pounds 1,078 5,988 7,068 Ditto converted into Rs. at \pounds 1 = Rs. 13\frac{1}{3}		ation	Рау	•	•	•	•	• •	• • •				
Total Charges in England \pounds 1,078 5,988 7,066 Ditto converted into Rs. at £1=Rs. 13\frac{1}{3} \tag{94,20} Exchange on ditto \pounds 80	•	_	•	•	•	•	•	• •	• • •	•••	1		
Ditto converted into Rs. at £1=Rs. 13\frac{1}{3}	tudy Allowances of an of	ticer,	etc.	•	•	_	•						
Exchange on ditto						T	otal (Charges in Eng	gland . £	1,078	5,988	7,066	
Exchange on ditto				i			т)itto converted	into Ra. at o				04.9∩7
							•						
OF LEAD IS A STANDARD OF THE STANDARD S							m		_	TT7	* * * ***		

30—Scientific Departments.

The expenses of all the Scientific Survey Departments and of Museums are shown under this head, besides other outlay of a minor character of scientific objects.

The capital expenditure on Hydro-Electric Works in the Puniah which was formerly debited to the head '56 D—Capital Outlay on Hydro-Electric Scheme', is now recorded under the head '58' in 'Section HH.—Civil Works not charged to Revenue'.

No. 54.—ACCOUNT of CHARGES of the SCIENTIFIC

		CENTRAL	GOVERNME	NT.			•		1	PROVINCI
			No. 4			NMENT OF DLAN.	Gover Ro	NMENT OF MILAY.	Gover Bi	nuent of Engal.
	India General	Baluchistan.	North- West Frantier Province.	TOTAL,	Roserved.	Tians- leried.	Reserved.	Trans- ferred.	Renerved	Tians- ferred.
Charges in India.	R	£	I .	R	R	R	R	R	R	18
Survey of India (as per details in Account No. 54 A., page 376).	35,59,810	•••		35,59,810					<u> </u>	
Zoological Survey	2,03,150	•••		2,03,150					•••	
Botanical Survey	2,74,008	{		2,74,008				"	•••	
Geological Survey	5,58,295			5,58,295				· · · · · ·		
Exploration of Petroleum, etc.		4,058		4,058	1			•••	•••	
Meteorological Department	11,85,818			11,35,318		•••	***	•••	•••	•••
Archeological Department	15,90,266	***	•••	15,90,266		•••	•••	•••	•••	
Mines Department	2,50,839		•••		"	•••	•••	1	•••	
Museum	49,159	0.477		2,50,889	•••	***		•••	100	•••
Donations to Scientific Societies	1	6,477	4,724	60,860	•"	83,738	•••	81,926	•••	
Hydro-Electric Surveys	4,73,000		•••	4,73,000		2,250		4,100	26,500	•••
Works	7.00.004		•••		2,05,922	***		•••		
WORKS	1,28,004		•••	1,28,004	28,620	•••	•••	*		•••
Total Charges in India	82,21,849	10,535	4,724	82,37,108	2,29,542	85,988		86,020	26,600	
					3,15	,530	86	,026	20,0	300
Charges in	England.		·			Ī	[
Secretary				£	£	£	į			
Expenses attending the preparation of		ica "		0.000						
Expenses attending the preparation of				2,226	•••	••	•••	141	741	***
Contribution towards expenses of the In		•		1,160	•••	•••	•••	•••	•••	•••
Contingent expenses of the India Muser			tim Insued	1	•••		•••	***	•••	•••
Pay of officers on leave from India	im conection	1 80 176W	•	739	•••			•••	•••	•••
Expenses in connection with Internation	· · · · · · · · · · · · · · · · · · ·			. 909				•••	***	***
Miscellaneous expenditure	ini GeotuRica	a congress a	t Pretoria	611	•••		•••			•••
insternations expenditure	• •	• • •	•	. 87	•••				•••	,
77' 1 0		1	COTAL £	6,932						
High Comm						}				
Payments to the Trustees of the British										
Expenses for the treatment of textile protein third expedition.	nts collected	during Sir A	Aurel Stein's	154						,
Leave Salaries and Deputation Pay	• •	• • •		20,043					,	
Sterling Overseas Pay	• •			15,578	360	300				•••
Stores for India				39,139	377])			
Allowances and Travelling Expenses, etc Deputation. Expenses connected with recruitment	of officers	on Study	Leave and					•••		
*	lomas C-	<u>'</u>	OTAL £		737	300				
	OTAL CHAR	ня из пр	LĄND £	88,437	737	800				
Ditto conv	erted into R	s. at £1 = !	Rs. 131	11,12,486	R 9,830	4,000				
	Exchan	nge on ditto		9,038	90	82				
TD:				09 20 000	90 465	90,020				
TOTAL CHARGES OF TA	R Samuer	To The		98,58,632	400,400	00,020 L		86,026	26,000	1

SPARTMENTS for the year ended 31st March 1930.

	ents,	,								 			
overn Ited P	MENT OF BOVINCES.	Governa Puna	ENT OF	GOVERNA Bur	ENT OF MA.	GOVERNI BIHAB AN	EENT OF D ORISSA.	GOVERN CENTRAL I	MENT OF PROVINCES EBAR.	Govern Ass	MENT OF AM.		TOTAL
 91 vcd.	Transfer- red.	Rescived.	Tians-	Reserved.	Trans- ferred.	Reserved,	Trans- ferred.	Reserved.	Tians- feired.	Reserved.	Trans- ferred.	TOTAL.	Central an I'eovin ci al
Ð		R	R	R	£	R.	R	B.	R	R	R	R	К
•••						***	•••	 		c••			35,39,81
					•••		•••						2,03,15
••							•••						2,74,00
											.,.		5,58,29
				41,619	•••		e••			,.		41,619	45,67
		;"			•••		400						11,85,31
			•••			2,56 1			İ		į	2,561	15,92,82
••	***	•	•••	•••	•••		**	•••	•••	,•	***	100	2,50,93
•••	29,603	•••	23,649		1,014	***	34,201	 (a)4,392	12,752	,.	933	2,72,208	3,32,56
•••				•••	1,014	•••		(a)4,552		11.000		51,670	5,24,67
•••	•••		1,000	1, 001	•••	•••	6,820		•••	11,000		2,23,144	2,23,14
• • •		i ••• !	1,421	15,801	•••	•••	•••	•••	•••	***	•••		
•••	780	<u></u>					•••			•		24,400	1,52,40
	30,383	·	26,070	57,420	1,014	2,561	41,021	4,892	12,752	11,000	933	6,15,702	88,52,81
30	,383	26,	070	58,	434	49	582	17,	144	11,	933	6,15,702	
				£								£	
									400		•••	•••	
•••	•••		•••				•**	***	4		•••		
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•••													
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•••		•••							•••			***	
•••	•••	400	•••		•••			•••	•••		***	•••	
					•••	***							
•••						•••						660	ļ
•••				152						••.		529	Ì
•••		•••			ł		1]
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•••			101						<u></u>	[<u></u>		1100	
				1								1,189 1,189	.
			- :	152 152 R			 					1,189 1,189 R	11,28,3
			1,50	152 152		<u></u>	<u></u>					1,189 1,189	11,28,3

⁽a) Represents expenditure on suspended transferred subject, vide frotnote (a) on page 70.

F. and FF.—Civil Administration,

No. 54 A.—DETAILED ACCOUNT of CHARGES under Survey of India for the year ended 31st March 1930.

	R
India General.	
Controlling and Administrative Staff	1,71,628
Head-Quarters Offices: Correspondence and Drawing Branch	4,32,958
Lithographic and Photographic Establishments	3,02,370
Trigonometrical Office Establishment	4,15,830
Bengal Drawing Office	26,236
Bihar and Orissa Drawing Office Establishment	7,997
Mathematical Instrument Factory (including cost of Instruments purchased in India)	4,00,641
Survey Parties: Charges of Working Parties	. 42,78,102
	60,38,968
æ	
Deduct—Amount transferred to Irrigation, Navigation, etc., Works 6,74,346 ,, Amounts charged to Provincial Governments and the North-West Frontier Administration on account of Revenue Survey	3
(Account No. 18A, page 114) , charged to Provincial Governments on account of	!
Forest Survey 2,61,852 , Cost of Instruments and Maps supplied to other Public Depart-	!
ments	
	24,79,158
Total Charges under Survey of India as in Account No. 54	35,59,810

XXI and 31-Education.

REVENUE.

The great bulk of the revenue is derived from school and college fee:. The revenue, however, is insignificant as compared with the expenditure.

EXPENDITURE.

- 2. The expenditure recorded under this head is that controlled by the Education Department. Certain classes of education, e.g., medical industrial, agricultural, are controlled by the respective departments administering those subjects and the expenditure on that account is charged in their budgets.
- 3. The basis of the division of education into 'University,' Secondary,' Primary' and 'Special is the classification of each school or college according to the grade of education which it is primarily intended to impart. Thus, the expenditure on a school may be classified as 'Secondary' even though it includes primary classes.
- 4. The sub-head 'University' includes the expenditure on collegiate education, both arts and professional, but not expenditure on intermediate colleges which is included under 'Secondary'. The term 'Special' includes professional schools and reformatory schools where such schools are controlled by the Education Department.
- 5. The expenditure under each of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education, such as Direction and Inspection, and also miscellaneous expenditure.
- 6. Expenditure on educational buildings constructed by Government is generally debited under the Public Works head '41—Civil Works 'and not under this head, except where such buildings are formally assigned to the Education Department for execution of works or for maintenance.

No. 55.—ACCOUNT of RECEIPTS under Education for the year ended 31st March 1930.

		Cı	ENTRAL GRYS	MENT.		1					PROVINCEAL !	Зорязанантв						
	India Genoral.	Baluchistan	Nort h- est Frontier Province.	Punjab.	Toras	Government of Madria	Government of Bombay.	Geremment of Bengal.	Government of United Provinces	Government of Punjah,	Government of Burns.	Shan States Federation,	Government of Bihar 2nd Oness.	Government of Central Provinces and Benar	Govern- ment of Amazon	devern- ment of Coorg	Total	TOTAL CHITALL AND PROVINGEAL
A-University-		R		 B			R	B	Đ.	R	Ð	H	R	R	R	R	Ð	1 2
Vece from Government Arts Colleges					16,930	2,70,391	2,81,564	4,44,480		3,77,877			1,06,(80	1,22,987	82,841	1	17,77,029	17,93,959
Free from Government Professional Colleges	1					1,66,520	1,50,148	54,240	32,494		; }	ĺ	a5 728		7,432	1	4,66,557	4,66,557
B — STOOKDIEY— Fees from Government Secondary Schools .	32,970	19,639	55,709		1,08,868	1,00,334	8,85,642	5,39,622	6,77,9 07	8,75,527	4,71,027	5,308	3 18 043	8,24,951	1,94,091	12,016	85,04,468	\$9,12,896
C.—PRIMARY— Fees from Government Primary Schools D.—Special—	693	-	750		1,143		5 158		3,269				2,275	H86	64	1,103	12.764	14,197
Fees and other receipts from Government Special Schools	15				15	56,245	23,603	1,13,857	4 761	i	823		19,581	878	3,376		2,23,819	2,22,884
Contributions	7,300	28,820	40		31,160		2,405	8,200	4,187	48,365	. .		19,542	2,010	489		80,268	1,11,448
Income from Endow- ments Muscellaneous	39,632	42	2,827	(e)7,895	49,916	2,838 52,206	1,76.088 1,22,263	9,848 2,31,494	9,379 4,37,8J2	5,085 1,62,930	3,28,098	4,588	12,159 98,427	92,888	20,204	471	2,15,245 15,89,401	2,15,845 16,19,317
Recoveries of over-	1,525		5,268		6,788	1,51,922	5,10,597	13,388	6,263	63,239	ŏ,922	338	11,026	42,221	1,788		8,11,812	8,15,600
Collection of payments for services rendered		.					2,288			2,283		· ·			-		4,566	4,566
Total Deduct—Refinds	99,083 156	48,551	64,089	7,895	2,14,620 156	8,00,656 13,887	16,59,786 694	14,15,127 3,659	10 06,081 2,134	15,90,408 5,220	8,05,870 3,156	10,252	7,33,470 4,092	5,88,316 <i>4:2</i>	3,13,485 <i>1,469</i>	13,590 729	89,65,039 35, 47 3	91,79,659 <i>35,629</i>
TOTAL RECEIPTS IN	98,929	49,551	C4,080	7,895	2,14,484	7,88,789	18,59,092	14,11,469	10,93,947	15,25,186	8,03,714	10,231	7 29,388	5,85,894	3,12,016	12,961	89,20, 508	91,44,0.0
BEGE	PTS IN	ENGLANT	D.		£	1	i	£		£	1	£	,		}	£	£	
Hi lecoveries of Over-payman	gh Comen ta	ishorer			77			14		285		#2				1 6	567	
Ditto conve	rted into l	Ru, at £1=	≃Rs. 13}		R 1,022			£ 189		R 3,527	-	B 563	1			R 813	15°2	5,914
Exchang	e on ditto				11			1	[31		7					<u>#5</u>	56
m.	MAL REC		- Trans		2,15,497	7,86,769	18,59,092	14,11,658	10,93,947	15,28,744	8,02,714	10,501	7,20,388	5,85,894	9 19 M R	12,450	89,34,608	91.50.000

(e) Represents resoveries from the Attchison College, Labore, on account of storling oversons pay of the Superior Teaching Staff,



No. 55A .- ACCOUNT of CHARGES under EDUCATION

1		CENTRA.	L GOVERN		-						PROVIN
			North-			Governa Mad	CENT OF	Governa Boun	ENFOR	Governi	HENT OF
	India General,	Baluchis- tan.	West- Frontier Province.	Olhei Areas.	Total.	Resorved.	Trans- ferred.	Reserved.	Trans- ferred.	Reserved.	Tians- ferred.
	n	R	R	R	R	R	я	R	Iŧ.	 1t	n
CHARGES IN INDIA.	1						1		ļ		
-University-	1,13,000	}		(8)7,65,000	8,79,000		(c) 15,81,001	.)	1,22,000		(<i>/</i>)13,7 0, 050
Grants to Universities	85,008			()) 5,873	91.870		11,10,251		8,20,700	.,	16,63,728
Giants to non-Government Ails		··· i]			
Colleges .	2,5',417		2,01,087	***	4,50,154		3,97,602		1,87,000	**	4,45,490
Government Professional Col-	2,311	543	62,330		05,210		6,12,505		4,65,077		1,45,100
Giants to non-Government Pro-			}				5,402		61,900		
fessional Colleges		"	••				5,		,		
TUTAL .	1,53,760	513	2,06,367	7,71,874	11,92,510		::0,36,661		10,60,788		50,64,976
.—Secondary—								-			
Government Intermediate Colleges and Secondary Schools .	2,05,433	1,11,355	2,30,637	••	6,47,425	20,737	1,61,445		11,21,003	3 ,7 6,985s	1.1,25,617
Direct Gran's to non-Government Secondary Schools	5, 24, 170	068,80	2,45,021	(1) 32,536	8,00,726	0,17,023	11,72,700	5,753	12,58,~0	2,61,001	15,58,720
Grants to Local Bodies for Secondary Education.	73,291		•••		73,291	20,719	9,121,292				
			1 Ba 640		14.01.442	0,01,470				1	11. 70. 11
Тотав	8,02,003	1,79,715	4,70,258	22,530	14,81,442	0,04,470	24,31,513	5,05,754	14,12,603	6,57,916	25,79,33
-Primary-	67,713	85,538		 \	1,53,278	1,41,510			20,20.		E,47
Government Primary Schools luccet Grants to non-Government		i i		(t) 7.010		6. 417					
Primary Schools	1,82,068	1,353	5,161	7.010	1,75,5+5	80,657	2,25,3.1	1 8	2,65,111	1,77,505	3,45,40
Grants to Local Bodies for Primary Education	8,01,841		10,01,100		15,05,101	1,02,070	1,08,45,415		1,00,00,501	26, 183	2 1,15,00
Total .	5,81,743	50,580	10,01,824	7,010	10,81,902	3,35,567	1,10,71,130		1,03,05,115	5,(4), 185	26,00,65
Special-				{			·				<u> </u>
Government Special Schools		108.5	N= 000	}	97,611	83,861	99 en ot)		d all the		3.1.40.55
Direct Grants to non-Gorcinment	82,270	10,255	25,088	, ,	27,011	173,001	22,02,013	50,193	0,23,207	1, 10, 10	10, 12,55
Special Schools	11:,719	7,608			21,411	19,653	6,00,(2)	91,190	2,71,213	11,910	0,11,30
Grants to Local Bodies for Special Education	4,040				4,640			,,			
Torsa.	57,658	17,918,	25,050		1,20,663	64,714	27,04,160		- b 10° 4 -0		13,80,75
			20,050		1,20,003		2 31125 [05	1,11,352	6,97,100	i,71,250	Ligethan
E.—General—				}	!						
Direction			as,ato		61,610	.}	2,05,890		1,71, '01		2,34,65
Inspection	85,698	21,373	02,956	1	2,01,422	1		15,727	(56) 5)	7,576	12,51,77
Scholarships	10,505	33,123	39,925		1,13,652		1	11,530	5, 3, 101	1,379	3,01,1-
Miscellancous		4,800	6,026	1	36,050			11,720	2,15,025	J,0/ L	
Works	315				8,922				-,	1,44	1,1,65
Total	1,51,905	70,203	2,02,950	771	4,25,434	1 ' '	23, 10,732	31,351	16,05, 126	(11,875	21,52,27
Charges in connection with Chiefs Colleges	741		***	(a) 25,000	25,000						
Toras Charges in India—carried	20,23,907	3,65,293	19,70,931	 δ,37,129	51,83,410	(c) 11,55,88	2,50,42,541	0.81.450	1,00,30,301	(Ā) 1 i ₂ [0,ā3 a	1, 9,54,98
				1		<u> </u>	81,98,418		8,14,690		3,60,5 0

(a) Grants to Rajkumar College, Aitchisen College, Lahore	Raji	kot.	:	:	•	•	•	•	•	:	•		•	:			•	:	Rs. 10,000 15,000
																То	fn1		25 000

⁽b) Represents grants to Benares and Aligarh Universities including special non recurring grants of Rs. 3,00,001 and Rs. 41,000 to those Universities.

(c) Includes expenditure in Agency tracts.

(d) Do. du. in Angul.

(e) Includes special non-recurring grant of Rs. 1,11,900 to Andhra University for miscellaneous purposes.

(f) Includes special non-recurring grants of (l) Rs. 2,31,71) on 2,33,110 of the angular purposes.

(e) Includes special no-recurring grants of (l) Rs. 2,31,71) on 2,33,110 of the angular purposes.

(f) Includes special no-recurring grants of (l) Rs. 2,31,71) on 2,33,110 of the angular purposes.

for the year ended 31st March 1930.

GOVERNY	ENT OF	Governa Puni		GOVERN	MENT OF	GOVERNI BIHAR ANI		GOVERNM DENTRAL P	BOVINCES	Goven As	NHENT OF		}		
[RUYINGES.			 7		_T		AND B	CRAE.			GOVERA-	STATES FFD1 L1-	TOTAL.	TOTAL CENTEAL AND
rsc1 + 0d.	Tians- forted	Re- served.	Tians- ferred.	Re- served.	Trans- ferred.	Re-	Tians-	Re- served.	Trans- oried.	Rc- served.	Tians- ferred.	Coons.	TION	ĺ	PROVI TOIA I.
R	ī.	R	R.	n	B	B.	R	R	#L	R	h	R	R	Ħ	H
	19,50,153 58,828	 77,810	3,48,004 0,87,648		17,-0,000		24,500 9,17,139	50,000 1,56,336	15,200 3,93,156		 3,84,851			70,91,814 uā,95,955	79,70,8 <u>14</u> 66,57,755
.,	5,61,2 99		1,78,781		11,26,850		1,79,778	5,796	18,277					80,00,865	34,86,619
	1,12,853	<u></u>	1,13,470				,53,395	48,200	Luu,bos		58,214	.,.		24,59,000	25,24,370
	•	6,143								.			.	76,345	76,345
 	20, 1 9,657	83,902	10,25,892	i	18,49,850		 12,74,612	2,58,833	5,27,188		4,41,065			1,02,53,430	2,07,46,009
				;						E9 10s	T 00 HB0		1 05 004	1,81,29,849	- 00 Pr 0rd
	25,68,717	.7,83,644	28,10,802		11,17,487	81,138	0,10,505	3,05,049	7,26,003	52,185	7,60,578	1 7,636	1,35,894		1,86,77,374
0,00,813	23,53,001	2,04,460	11,72,863	!	20,50,761	1,23,264	5,81,751	1,68,500	1,51,600	19,634	2,12,534	7,410	1,05,049	1,84,40,810	1,43,01,530
	••		8,40,523	"		1,153	2,10,800	30,273	1,05.301	•••	46,000			18,24,071	18,97,362
9,C9,813	18, 12,010	5,48,110	43,35,188		34,00,249	1,55,554	17,60,125	5,12,630	10,72,907	71,810	10,30,112	55,058	2,41,783	2,83,94,730	2,98,70,17
	2,36,351		8,324	88,720		•••	7,581	1,11,893	2,82,040		62,010	85,005	·	9,00,085	10,53,811
		14,350	1,161	8,099		20,278	8,276	84, 147	47,291		50,181	730	86,738	17,21,363	18,90,94
	80,03,704	1,000	64,88, 94 0	90,558	29,07,317	49,045	85,97,820	12,06,825	2,40,548		7,95,473	10,120	•••	5,47,97,107	5,61,00,20
	82,89,055	18,850	£ 4, 03, 4 20	1,3,974	29,07,817	75,925	30,13,177	14,84,867	3,28,670	<u></u>	9,17,550	50,815	84,738	5,71,18,505	5,00,50,40
55,118	4,7 <u>ს</u> , სხნ		2,11,571	38,524	2,60,633	70,8#4	5 65 400	1,75,162	4 17 4!)	2,702	1,11,677	9,171	1,856	o 6,52,1 6 0	67,49,77
	1,48,526		13,841		6,71,183	860	1,82,694	4,401	7,307		59,600	200	12,993	23,99,114	24,23,53
			19,141					.			22,500			41,041	46,28
58,115	0, 22,(1.		2,44,556	38,524 4	10,31,115	71,014	6,98,184	1,50,843	4,54,520	2,702	1,91,010	0,371	17,840	90,92,025	93,19,68
	0.52.50				,								? 4 ,341	15,73,515	16,38,16
 30,511	2,37,596 11,20,189	1	1,54,780 8,18,360	l l	1,79,901 8,07,705	35,131	1,85,856	40,772	74,638 3,02,818	::	83,011	21,921	19,150	£3,17,112	£5,18,£8
87 ,8 68	2,08,187	l .	3,40,670		2,12,300	14,150	1,22,160	83,630	90,908	1	1,12,896	9,208	12,068	24,43,571	25, 57, 42
1.000	5,31,334 2,58,000	1	2,90,671	213	3,52,577	087	1,60,878	∂6,2 6 5	60,121	1	1	1,970	2,717	1,00,829 8,85,295	22, 27, 8 3, 44, 3
1,079	2,58,290									1,558	-	23 000	09.400	1,48,60,821	1,52,86,1
60,773	28,50, 06	50,597	10,99,084	5,081	10,11,975	53,250	13,11,076	7,07,501	5,:8,360	2,722	6,04,641			-,,	
۰۰۰ ۲ ₁ م		-									ed 4			1	25,0
	1,80,70,200	7 01,358	1,63,98,740	(g) 1,76,576	1,19,85,014	(d) 3,55,141	50,67,374	25.50.000	50,62,104	77.909	31,98,417				
	,13,479	J. C.	1,00,107		,61,598		2,416	·	78,717	<u> </u>	2,78,720	4	4,18,831		13,43,03,3

⁽y) Relates to expenditure in Backward Tracts and on Reformatory schools.

(.) Consists of (i) Rs. 11,700 on account of expenditure in Western India States Agency, Bombay, and (ii) Rs. 5,000 on account of foreign to duration of quarters for teachers of the High School at Pusa. (iii) Rs.2,800 on account of five years programme for education in the Asiam Frontie:

(i) Represents exponditure in Western India States Agency, Bombay.

(j) Made up of Rs. 2,010 and Rs. 2,002 on account of lower salary and passages of officers attached; to Chiefs' Colleges in the Punjab and Central Provinces respectively.

(k) Includes expenditure in Darjeeling and Chittagony Bull Tracts.

No. 55 A.—ACCOUNT of CHARGES under EDUCATION

	Charrad	Governu Made		Governu Bome		Govers v Bend		Governi United P	ERNT OF BUYINGRE,
	GOVERD- MEST.	Resorved.	Transferred.	Reserved.	Transferred, 1	Reserved.	Transferred.	Reserved.	Tiansferred.
	R.	R	R	R	R	R	R	R	-
Brought forward .	51,83,440	11,55,884	2,50,42,544	6,84,489	1,09,00,201	14,10,588	1,29,52,983	10,37,213	1,89,76,266
		2,61,9	8,428	2,08,1	4,690	1,43,6	ย์,520	2,00,1	3,479
Charges in England.									
Secretary of State.	£	£	£	£	£	£	£	£	£
Law charges in connection with an Appeal from Indus. Leave salary of Officers in England			•••		!	•••	23		236
Total £					••• ,	***	23		286
High Commissioner.					ı				
University-					1	,			
Sterling Overseas Pay	808	•••	2,619		2,797	***	4,008	***	720
Loave Salaries and Deputation Pay	7'038		8,276	***	5,162		3,403		1,708
Miscellaneous—Study allowances, etc.	***	180	761		131	***	188	•={	203
3.—Secondary—									
Storling Oversons Pay	•••	***			200	-24		***	363
Leave Salaries and Deputation Pay .	274	219	•••	***	535	1,034	628	***	200
Miscellancous—Allonances, Travelling Expenses, Passages, etc.		88	***	•••	491	· 	112		•••
D.—Special— Storling Oversons Pay					380		860		56
Leave Salaries and Deputation Pay .	•••	•••	•••	***	441	586			4.3
Miscellaneous—Allowances of an Offi- cor on study leave, etc.	404	441		•••	***				***
		- -							
E.—General—	F40	373	1,854	182	#aa	360	880	175	1,600
Starling Overseas Pay	560 503		1,641		722 2,069		2,004	742	2,98
Government Scholarships	980	**	2,049	•••	292	 8	3,196	,	4,18
Expenses connected with recruitment .	140		133			16	120		
Miscellancous-Study allowances, etc.	14		386				2	52	7
Stores for India		•••		•••			1		78
Stores for indus			3,602			' , 	884		10.
Total £	4,719	880	16,271	182	12,539	1,960	15,780	969	13,88
Total Charges in Englind &	4,719	680	16,271	192	12,529	1,96 0	15,803	969	14,12
Litto converted into its, at £1= lis, 184	R 62,912	11 9,066	R 2,16,043	R 2,426	R 1,67,048	R 26,139	11. 2,10,703	# 12,911	H 1,88,32
Exchaige on difto	477	61	1,856	18	1,405	195	1,601	94	1,47
	52,46,829	11,65,031	2,52,61,34	6,96,983	2,00,38,654	14,36,872	1,31,65,286	10,50,218	1,91,66,0
Total changes under Education	1		28,374		1		ئـــــــــــــــــــــــــــــــــــــ	·	1

for the year ended 31st March 1930-concluded.

Governa Puna	IRNT OF	Governe Bue	ENT OF	GOVERNA DIHAR AND	D ORIFHA.	GOVERNI CENTRAL CES AND	PROTEK-	Governa Ass.	ient of	Govern-	SHAN		TOTAL
Reserved.	Transferred.	Rенет т сф.	Tiansfeired.	Reserved.	Tians- ferred.	Reserved	Trans- ferred	Reserve d.	Trans- ferred.	MENT OF COORG.	STATES FEDERA- TIUM.	TOTAL.	CENTL D AND PROVINCIAL
R	R	R	R	R	R	#	H	R	R	R	R	1 12	R
7,01,355	1,68,98,749	1,78,579	1, 9,85,014	3,55,141	86,87,274	25,96,898	30,83,104	77,308	31,96,417	1,51,370	1,18,831	12,50,19,950	13,42,03,390
1,71,0	0,107	1,21 6	31,593	90,4	2,415	5t),	18,797	82,	73,720				
£	£	£	£	£	£	.e	£	£	£	.£	£	£	
	***					•••						28	
	1*1				••							:36	
			<u> </u>				·					259	
	1				, 			,					
	1,405	•••	8,081		8,535	360	1,037	••	1,080			20,817	
•	2,924	•••	5,582		8,414	1,147	1,493	••	213		•••	28,412	
•••	81	***	152		763		98	••	218		,	2,545	
•••			439		801				 		800	1 ,3 76	
79	627		1,820	•••	272	54	158	316	·	13	•••	5,181	
	46		87		79	•••	***	841	***			412	
***		111	•••		•••		100	•••	• • • •	•••		1,284	
••	,	•	18			280	63		' •••			1,808	
•••	•••	••					•••	•••	•••		•••	***	
	255		718		952	579	794		168	24	•••	9,643	
	2,015		4,048		1,285	400	1,550		1,361			20,098	
•••	790	•••	7,084		1,791	814	1,168				•••	21,377	
109	58	***							•••	•••	•••	436	
•••		***			150		14		51		•••	683	
3 6	,	. ""						ļ ,	9			5,812	
224	8,151		22,529		12,572	(a)3,634	6,377	316	3,100	37	800	1,10,499	
224	8,151		22,529		12,572	8,434	6,877	316	3,100	37	300	1,19,758	
R 2,996	R 1,08,676	Ð	R 8,00,390	R	R 1,67,624	R 48,451	R 85,034	11 4,220	11	P 493	H 4,000	72. 15,96,781	16,59,6
2,550	895		2,282		1,893	99	982	9,220	863	4	\$2	12,831	18,3
7,04,879	1,65,08,820	1,76,579	1,22,87,686	3,55,141	88,56,29	(b) 1 20,45,248	31,68,12	81,556	82,68,11	1,54,867	4,22,863	13,06,29,562	18,58,76,3
1,72	,12,699	1,24	,64,265	92,	1,482	58,1	8,863	83,1	19,660			!	

(a) Represents expenditure on Suspended Transferred subject, vide foot note(a) on page 70.
(b) Includes mainly

XXII and 32-Medical.

REVENUE.

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in ordinary and mental hospitals. Some amounts are also realised from contributions by the public or by individual benefactors.

EXPENDITURE.

- 2 The maintenance of Government hospitals and dispensaries, together with the grants paid to private and Local Fund hospitals, is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries' Next in importance is the pay of 'Medical Establishment', which includes all superintending and other civil medical establishments not specifically attached to hospitals. Charges of medical schools and colleges, mental hospitals. Chemical Examiners, the X-Ray Institute at Dehra Dun and certain miscellaneous grants for medical purposes (such as those made to the Lady Hardinge Medical College at Delhi and to the Countess of Dufferin's Fund) constitute the rest of the expenditure.
- 3. Charges on account of medical buildings are generally shown under '41—Civil Works', except those relating to buildings the construction or maintenance of which has been formally assigned to the Medical Department.

			1401								*##TTTCT		_	Government				CRITTRAL
	India, General,	Baluchus- tan.	West Frontier Province.	Other areas,	Total.	dovernment of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma,	Shan States Federation	Government of Bihar sud Orissa.		Government of Assam.	Government of Coorg.	Totas.	AKD Provincial.
	æ	畔	辟	#	44	ਲ	æ	44	#ª	##	g#	æ	фŧ	4 2	æ	æ	##	ma ma
College fees .		:	÷	:	:	1,69,755	1,29,400	2,60,973	3,107	1,23,912	6,388	;	58,973	9,307	3,239	:	7,65,054	7,85,054
Hospitai Receipts	90,179	1,531	:	(a,6,598	38,308	1,33,707	2,13,519	3,34,932	16,212	95,143	1,86,843	4 135	14,523	38.952	2,601	:	10,39,537	10,77,845
Mental Hospital Receipts	:	:	:	÷	:	67,418	1,59,748	209	18,068	1,23,388	1,29,645	:	20,354	15,311	2,307	:	5,26,846	5,2A,84B
Sale of Medicines	1,196	391	:	:	1,587	6,829	204	181		63,271	849	;	14,244	147	9	1,189	76,920	78,507
Contributions .	11,722	8,110	:	(6,15	14,847	48,324	8,11,111	2,03,378	1,69,204	3,21,373	12,666	380	1,965	353	1,92,269	5,711	17,66,704	17,81,551
ments recting Be	•		:	:	:	39,451	24.638	17,048	1,995	:	:	:	88	:		:	83,215	83,215
ceipts.	:	:	:	:	·:	:	:	:	:	:	:	:	6,389	:	:	:	6,389	6,389
us .	2,59,838	:	384	:	2,60,222	72,754	25,221	1,87,503	32,269	12.024	691'6	11	30,891	6,535	3,335	1,808	3.81,520	6,41,742
payments or over- payments Collection of payments	878	06	63	(9)131	1,101	40,507	32,957	2,40,721	2,697	10,828	8,352	482	30,395	8,454	1,008	•	3,85.401	3,86 502
for Services ren-	1,109	:	36,545	i	37,654	2,95,781	38,607	:	:	8,258	42	÷	58,308	:	H	 	4,00.997	4,38,651
Total	3,04,922	5,122	36,931	6,744	3,53,719	8,64,526	14,35,405	12,45,313	2,42,552	7,48,197	3,53,954	4,978	2,46,125	79,029	2,04,766	8,708	54,32,583	67,86,302
Deduct-B	22,808	:	33	÷	22,540	16,592	13,464	68,645	3,038	21,524	290'2	:	09	099	606'8	:	1,33.469	1,56,299
TOTAL RECEIPTS IN	2,82,114	5,122	36,899	6,744	3,30,879	8,47,934	14,21,941	11,76,698	2,39,514	7,26,673	3,46,887	4,978	2,45,065	78,169	2,02,557	8,708	52,99,124	56,30,003
Receipt: in England.	eipts in Secretary	Englar	rģ.		43	લર		3 %		33							#2	
Recovory in respect of	leave salar	y of an of	ficer .	•	460		:	:	:		:	:		:		:		
li. F Recoveries of over payn	High Commissioner gments	.880ner	•		:	333	:	11	į	•	196	. :	98	102		i		
min	_	Total Receipts in Kngland	ts in Kng	land .	460	332		11			196		98	102		:	667	
S as Ditto converted into Rs. at £1=Rs. 13\frac{1}{2}	d into Rs. on ditto	at £1=R	s. 133.		# 6,136	R 4,427 39	: :	H 148	## : :	## : :	4. 2,609 18	: :	# 352 4	H 1,359 11	:	: :	8,893 73	15,029
on.	TOTAL RECRIPTS UNDER	RIPTS UN	DER MEL	MEDICAL .	. 3.37,080	8,52,400	14,21,941	11,76,845	2,39,514	7,26,673	3,49,514	4,978	2,46,421	79,539	2,02,557	8,708	53,08,090	56,45,170
		-				(a) Lepres	ents receipts a	(a) Leversonts receipts supertaining to the Western India States Agency, Bombay. (b) Represents receipts relating to North-East Trentfer Tracts.	the Western II.	dia States Age Tracts.	ney, Bombay.							

8 c

No. 56A.—ACCOUNT of CHARGES under MEDICAL

		Centra	IP GOAFFAREA	T.			· · · · · · · · · · · · · · · · · · ·		PROVINCIA
									Tran
	India, General.	Balnehistan.	North-West Frontier Proyuce.	Other Arcas.	Total,	Government of Madras.	Government of Bombay.	Government of Rengal,	Government of United Provinces.
Charges in India.	R	R	R	R (i)	R	R	R	15	R
Medical Establishment .	5,35,772	41,660	1,75,930	80,096	7,83,458	10,24,107	6,37,659	7,79,731	13,19,890
Hospitals and Dispensaries	4,58,984	2,65,799	8,81,367	(b) 87,620	11,43,770	60,66,170	32,01,276	24,28,052	11,29,992
Grants for Medical pur- poses Medical Colleges and	7,79,923				7,79,928	1,000	(a) 4,55,998	3,46,168	(n) 5,26,023
Schools	19,577	8,219	59,607		82,403	12,53,180	5,18,966	12,17,035	1,55,547
Mental Hospitals	22,315	4,887			27,202	4,08,326	5,53,100	7,16,885	3,58,747
X-Ray Institute .	1,21,402	,		•••	1,21,403				•••
Radium Institute Chemical Examiner Works	 96,782			(½) 1,400	 1,400 96,980	55,815	61,128	77,626	58,410 95,728
Total Charges in India	20,34,755	3,15,768	6,16,904	69,116	80,34,538	88,08,598	54,28,515	55,66,850	36,44,337
Ch	arges in	England	•		£				0
	Secretary o	f State.			ı,	£	£	£	£
Cost of the maintenance Stafford	• •	• }	• •	• •	104				
Pay and allowances, etc., of laneous expenditure	of officers or	leave from	m India and	d miscel-	1,266	458	***	389	340
			To	otal £	1,370	458		389	310
,	High Comm	ismoner.							
Contribution to Tropical 1	Diseases Bu	roan .			***			15	30
Leave Salaries and Deput	ation Pay	• •			5,377	12,628	10,031	8,988	7,850
Sterling Overseas Pay .					5,696	4,661	4,157	7,204	4,078
Stores for India				, ,	1,704	16,569	1,141	5,230	40
Government Scholarships						120	to		
Miscellaneous-Study Al	lowances of	officers, Tra	welling Exp	enses, etc.	326	3,009	438	696	186
Expenses connected with	recruitment	t		• •		503	!	61	
Contribution to Seamen'	s Hospital 8	Society .							
Expenses of a delegate to	the Intern	ational Coug	gress on Psy	chology .	118				,.,
			T	otal £	13,221	97,490	15,817	(j) 22,284	11,990
	То	TAL CHARG	es in Engl	and £	14,591	37,948	15,817	22,673	12,330
					R	R	R	R	R
	Ditto conv	erted into R	s. at £1=Rs	, 13 <u>1</u>	1,94,554	5,Õ5,977	2,10,900	3,02,304	1,64,47
		E	xchange on	ditto .	1,426	4,082	1,754	2,578	1 97
		TOTAL M	edical Cha	eges .	82,32,518	93,18,607	56,41,169	58,71,232	38,10,18

⁽a) Includes Rs. 5,795 on account of contribution to BombayMedical Council, which is Reserved.

(b) Represents—

(l) Punjab—

Giants-in-aid to Ripon Hospital, Simia

Walker Hospital, ", 6,000

(ii) Expenditure in North-East Frontier Tracts

7,850

(24,070

^{87,620}

⁽c) Includes Es. 6,600 and Es. 5,400 on account of contributions to the Burma Medical Council and to the Council Milaives and Nurses Council, respectively, which are Reserved.

(d) Includes expenditure in Darjeeling and Chittagong Hill Tracts, which is Reserved.

(e) Includes expenditure in Agency Tracts, which is Reserved.

(f) Rackward Tracts, which is Reserved.

during the year ended 31st March 1930.

rred.								Tomas Conservation
Government of Punjab.	Government of Burms.	Government of Bihar and Orissa.	Government of Centual Pro- vinces and Berar.	Government of Assam.	Government of Coolg.	Shan States Federation,	TOTAL.	TOTAL CERTRAL AP PROVINCIAL,
R	R	B	H.	R	Ħ	R	Ð	R
10,81,318	7,08,004	6,47,463	4,48,259	4,78,548	16,813	44,064	71,80,859	79,64,317
27,41,919	31,82,039	14,86,518	7,97,452	5,68,167	59,792	2,14,920	2,18,77,197	2,30,20,967
(<i>l</i>) 1,53,279	(c) 12,000	(m) 12,066		18,640	•		15,25,174	23,05,097
5,21,908	1,15,702	4,59,630	92,192	1,88,542	•		44,72,702	45,55,105
2,98,724	4,02,114	1,65,985	92,848	99,262	8,104		80,99,425	31,26,637
								1,21,402
•••		22,288					22,288	22,288
80,312 	60,430	36,580		4,890 1,082			4,35,189 96,810	4,86,589 1,93,790
48,72,460	44,80,289	28,80,580	14,80,751	18,04,131	84,709	2,58,984	3,87,09,654	4,17,46,192
£	£	£	£	£	£	£	£	
							-	
•••	•••	•••		•••	•••	•••	•••	
1,476	ļ			190			2,859	
1,476	•••	•••		190			2,859	
15	15		18				93	
6,257	7,775	8,207	5,395	2,034	469		69,434	
1,614	4,127	4,063	1,244	1,512	360	863	36,472	
1,282	2,287	136		62			26,703	
• • •	• • • •						170	
1,128	510	263	108			•••	6,336	
61	198	1					824	
•••	100						100	
***	•••			•				
13,307	15,012	12,670	6,763	3,608	829	362	1,40,132	
14,783	15,012	12,670	6,: 63	3,798	829	362	1,42,991	
R	æ	æ	R	#	R	R	B	
1,97,111	2,00,163	1,68,930	90,171	50,637	11,048	4,827	19,06,541	21,01,095
1,586	1,619	1,988	741	460	77	39	15,647	17,078
50,71,157	f) 46.82.071	g) 80,00,848 (A	6) 15,21,663	18,55,228	95,834	2,63,850	4,06,31,842	4,38,64,360

⁽g) Includes expenditure in Angul, which is Reserved.

(h) Bopussents share payable by the Central Government on account of the special allowance to the Chomical Examiner to the Government of Bomhav for testing of customs samples.

(i) Represents medical expenditure in North-East Frontier Tracts.

(j) Of this 2301 is Reserved.

(ii) Includes expenditure on Suspended Transferred subject, oids footnote (g) on page 70.

(ii) Includes Res. 10,000 on account of grant to the Punjab State Medical Faculty, which is Reserved.

(m) Includes Res. 8,900 and Res. 15,070 on account of grants to the Medical Council, which is Beserved.

(n) Includes Res. 8,900 and Res. 15,070 on account of grants to the Medical Council and Board of examinations, and the State Medical Faculty, respectively, which are Reserved.

XXIII and 33-Public Health.

REVENUE.

Sale proceeds of sera and vaccines form the most important item of receipts under this head.

EXPENDITURE CHARGED TO REVENUE.

2. Grants for Public Health Purposes' is the heaviest item of expenditure under this head. These include contributions to Local Bodies for the employment of health officers and for the development of sanitation (water-supply and drainage schemes and the like), and grants to special health organisations, such as the Indian Research and Public Health funds. Expenses of compating epidemic diseases like plague, malaria, and cholera and in connection with bacteriological laboratories and Pasteur Institutes, together with the cost of supervising establishments and sanitary works controlled and executed by the Sanitary Engineers make up the great bulk of the remaining expenditure

EXPENDITURE NOT CHARGED TO REVENUE.

56 A.—Capital outlay on Improvement of Public Health.

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvement.

	Todio	Z L	North-West							1		Вовис	77.					TOTAL
	General.	chistan.	Frontier Province.	Madras.	Bombay.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal,	uvverament of United Provinces.	Government of Punjab.	Government of Burma.	Shan States Federation.	Government of Bibar and Orissa,	Government of Central Provinces and Bern.	Government of Assam,	Total.	PROVINGIAL.
Sale proceeds of Sera and		3 4	群	æ	Hª	æ	æ	턔	Ħ	f#	r#	r#1	p#	C#	FI:	A	A	F
Vaccines, etc.	3,02,917	:	:	:	:	3,02,917	41,597	3,89,992	16,398	58,452	1,11,958	71,476	8	25,297	62.862	\$.10 10		II 68 075
Contributions.	7,500	:	:	:	:	7,500	•	2,02,783	24,699	1,00,523	:	:	:		1 933	H 989	Control of the contro	9 49 00
Income from Endowment	:	į	:	:	:	:	:	i	:	;	:	:	:	:	e e e e e e e e e e e e e e e e e e e	00260	9.95,900	9,49,000
Miscella neous	7,638	:	1,609	924	(a) 57,770	67,941	13,018	5,48,366	1,12,602	1.83.667	9 730	47.039		: .	: 6	T,780	087,1	730
Recoveries of over-pay- ments	211	52	104	:	:	367	1,39,601	17.546	35.054		250 69	1 100	i	628.0	2,889	7,886	4,25,122	6,98,068
Collection of payments for services rendered.	:	:	:	308	:	308	68,876	18,175		33,438		58.731		1,109	278	493	3,36,981	3,57,348
	2 18 9AG	G.	1 210	1 000	1					- 1			:	104°7#	:	-	2,39,815	2,40,123
;	0076776	3	07/1	1,432	077,70	3,79,038	2,63,092	11,76,862	1,88,753	3,76,080	2,16,862	2,36 524	23.	74.796	67.531	1 01 597	97 09 92.1	90 01 900
Deduct-Betunds	4,932	:	103	:	:	5,034	3,464	2,494	7,134	14,798	5,331	185	:	1,380	88	4,243	39,047	44,081
TOTAL BECEIPTS IN INDIA	3,13,334	29	1,611	1,232	67,770	3,73,999	2,59,638	11,74,368	1,81,629	3,61,282	2,11,531	2,36,335	क्ष	73.416	67 798	706 40	010 60 00	010 00
BR	CRIPTS IN	FRGLAR	j d					4	- -	 	- 12 ! !	- -	~ -				Are'en'or	oro, 10,00
	Secretary o	e State.						}		**		#3					eh.	
Write back of charge in 192.	8-29 in resp	et of lea	ve salary	of an offic		:	:	જ									-	
H	Tegh Commis	sioner.			1			-	-	:	: -	:		:	:		20	
Recovenies of over payments	•	٠		•	•	:	:	83	:		 :	103						
		Total	receipts i	a England	<u>.</u>	:	:	46	:	89		103		: :		:	132	
Ditto Converted into Rs. at #1=Rs. 18½	. Rs. st £1= on ditto.	Ва. 193	• •	• •	•••		I :	620 620	:	38 ##	:	H 1,377					102 103 103	900
Tol	AL RECEIPT	S UNDEL	R PUBLIC	HEALTH	1	3.73.999	9	-	- <u> </u> -	-	¦-	7.7	:	:	:	:	23	88
A MANAGA AN AN CORPORATE A ANNO 1970 AND THE STATE OF THE						_ [¹		629,10,1	3,61,320	2,11,531	2,37,733	63	73,416	67,798	97,294 2	26,65,377 3	30,39,376
	(B) (B)	ciete of D.	" Mil and Da	EN ORR WORK	and the same	10-00		:		-	*	THE PARTY AND				_		

(a) Consists of Bs. 704 and Bs. 67,088 representing, respectively, receipt. in Western India States Agency and recoveries from the Port Trusts concerned on account of Port Health Establishments at Bombay, Karnobi and Aden.

No. 57A. -ACCOUNT of CHARGES of the Public

								-
	1							Tran
	India General.	Baluchis- tan.	Noth- West Frontier Pic- vince.	Other Areas,	Total.	Government of Madras.	Government of Bombay,	Governmen of Bengal.
Charges in India.	R	B	R		R	12	n	R
Public Health Establishment	2,05,848	12,434	40,096	(g) 0,552	2,67,930	11,35,711	9,01,789	7,27,567
Grants for Public Health purposes	 11,17,253	5,000	30,250		11,61,506	13,48,592	0,07,010	24,11,309
Expenses in connection with epidemic discuses	1,04,602		25,953	(†) 1,47, 735	2,78,290	1,76,574	2,82,446	2,49,315
Bacteriological Luboratories	2,43,: 78	[2,48,978	3,06,775	3,35,690	1,09,571
Pasteur Institutes						33,612	31,745	61,958
Works	3,577	117		(e) 943	1,637	12,563	8,00,008	(1) 14,568
Total charges in India .	16,75,281	17,551	1,05,299	1,58,230	19,56,341	30,13,827	29,0 ,883	85,45,152
Charges in E	ıgland.				r	£		æ
Secretary of S	itate.							
ontribution towards the Salary of the British Co Alexandria Maritime and Quarantine Board	onsular and	Medical	Delegat	e at the	125			***
ontribution towards International Bureau of Public	Health for	1928 29			1,200			
Expenses at Jeddah in connection with the Indian ' i	lgrimage				2,490			
discellaneous Expenditure		•			223			
			Тот	Al C	4,038		•••	,,,
Hzgh Commissio	ner.							
Contribution to the Tropical Diseases Bureau .		•			•••			8
eave Salaries and Deputation pay		•			4,669	5,028	8,274	1,630
Miscellaneous—Travelling Expenses, Study Allowan	es of office	rs, and ex	penses of	delegatos				,,,,,
to various Conferences	•	•	• •	•	172	4(1)4	18	62
Stores for India	7 1	•	• •	• •	26	1,636	67	1,278
Expenses connected with recruitment	• •	•			1,836	198	2,037	628
23 panges connected with your districts	•	•					22	••
	1		Тота	L £	6,703	7,266	5,418	3,606
	TOTAL C	harges 1	n Engla	.co .€	10,7 11	7,266	5,118	3,606
								_
Ditto conv	verted into 1	Ra. at 42 1	- R= 1	RI	1.49.931	1R 08 80 1	R 73.940	1 2 050
DAUGO CON	week Med 1		ge on di	1	1,43,221	96,881	72,246	48,076
m,	TAL PUBL			ŀ	1,189	(b) 81,11,499	29,81,714	(a) 85,93,647

⁽a) Includes expenditure in Darjeeling and Chittagong Hill Tracts, which is Reserved.

(b) ,, Agency Tracts, which is Reserved.

⁽a) Backward Tracts

⁽d) ,. ,, Angul and also Rs. 1,23,578 on account of expenditure on Sanitary Works classified as Reserved.

(e) Represents charges for maintenance of water supply at Passighat and Kubo in the North-Rast Frontier tracts.

HEALTH DEPARTMENT during the year ended 31st March 1930.

TOTAL		1							red.
CENTE. AND PROVING	Total,	Shan States Federation.	Govern- ment of Coorg.	Government of Assam.	Government of Central Provinces and Berar.	Government of Bihar and Orissa.	Government of Burma.	Government of Punjab.	Government of United Provinces.
R	R	æ	R	£	R.	R	1 2.	R	1£
64,77,	62,09,617	39,449	2,502	1,71,837	1,11,205	4,97,328	3,47,310	9,21,950	13,52,968
92,95,	81,33,658	35,000		58,784	1,59,876	8,32,171	5,67,360	5,96,451	11,27,105
25,04,	22,26,613	2,089	10,820	4,37,480	4,02,311	1,38,750	2,57,148	1,69,442	1,00,837
10,95,	8,51,751			13,571	8,142	84,947	21,902	21,153	
4,04,	4,04,226			1,21,261		16,694	95,187	43,769	
19,12,	19,08,077			84,686		6,35,134	24,481	7,78,229	77,549
2,16,90,	1,97,33,941	76,488	13,122	8,37,569	6,81,535	21,55,024	13,13,388	25,30,994	26,57,959
	£			£	£	£	£	£	£
	141		***		201		***	,46	, ,
						•••			***
								•••	
		•…				•••		•••	
1			•••					•••	***
-					+				·
	41	•••			3	15	15	•••	•••
)	28,059			1,384	279	1,247	904	5,171	4,142
	1,077			13	84	98	83	210	155
1	4,559			22	•••	31	382	125	1,018
	7,906			415	•••	1,218	554	1,403	1.453
1	273		•••		•••	68	80	103	•••
-	36,915			1,834	(h) 816	2,677	2,018	7,012	6,768
-	36,915			1,884	(ħ) 316	2,677	2,018	7,012	6,768
	Ŧt.			B	R	B.	R	R	R
8,35,	4,92,200	•••	•••	24,456	4,212	35,691	26,901	93,49 ð	90,288
1	4,198			218	29	300	228	814	817
·	2,02,30,839	76,488	18,122	8,62,248	6,85,776	21,91,015	18,40,517	26,25,304	27,49,014

⁽f) Made up of (s) Rs. 21,205, representing Port Quarantine charges in Madras, (is) Rs. 1,05,781 on account of Port Health Establishments in Rombay, Karachi and Aden, (is) Rs. 1,202 on account of Public Health Establishment in the North-East Frontier tracts, (IV) Rs. 1,129 on account of Ah Port Quarantine charges in Bombay, (v) Rs. 12,355 on account of Pilgrim charges in Bombay and (vs) Rs. 33 in Bengal on account of contribution for Port Health Department, Calcutta.

(g) Made up of (i) Rs. 8,159 representing expenditure in Western India States Agency, Bombay, and (si) Rs. 1,763 on account of establishment charges in the North-East Frontier tracts.

⁽A) Includes expenditure on Suspended Transferred subjects, vide featnote (a) on page 70.

⁽s) The minus figure is due to adjustment for value of materials purchased but not paid for till the end of the year.

No. 57B.—ACCOUNT of Expenditure on Improvement of Public Health not charged to Revenue during and to end of the year 1929-30.

	Provincial-	TRANSFERRED.
	Expenditure during the year	Expenditure to end of the year,
GOVERNMENT OF BOMBAY.	R	Ŧ .
Payment towards the Cost of Military Buildings at Quetta in connection with the Scheme for the Development of Karachi	. •	8,76,265
Expenditure in connection with Karad Water Works	,	51,144
Expenditure in connection with Poons Town Planning Scheme .	••	77,586
Poona Drainage Scheme	3,91,136	19,13,318
Improvement of distribution system of the Poona Cantonment Water supply	2,05,211	8,98,611
Total	5,90,347	38,44,924
GOVERNMENT OF UNITED PROVINCES.		
Ghaziuddin Haidar Canal Sewage Scheme	67,208	5,52,221
Total Capital Expenditure not Charged to Revenue .	6,63,645	43,97,145

XXIV and 34.—Agriculture.

GENERAL.

Receipts and charges pertaining to the Civil Veterinary Department are included under this head.

REVENUE.

2 Agricultural receipts are derived mainly from the experimental farms established by Government and from botanical and other public gardens Receipts on account of the sale of the anti-rinderpest serum issued from the Imperial Bacteriological Laboratory at Muktesar, together with those derived from the Hissar Cattle Farm in the Punjab, constitute the bulk of the veterinary receipts—Agricultural and veterinary education, which also is dealt with under this head, contributes a small income in the shape of fees.

EXPENDITURE CHARGED TO REVENUE.

Under 'Agriculture' are included the cost of the Agricultural Departments, the various agricultural experiments conducted by experts, experimental and model farms established by Government for the edification of the agriculturist, agricultural education and certain other miscellaneous charges. Charges connected with the development of co-operative credit among agriculturists are shown under a separate minor head. Veterinary charges include, besides the cost of the Civil Veterinary Department and veterinary education, the charges on account of the maintenance of veterinary hospitals and dispensaries and of breeding operations.

3. Accounts of a commercial nature are maintained for certain concerns controlled by the Agricultural Department and annual trading and profit and loss accounts and balance sheets appear in the Appendix to the Appr. printion Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

EXPENDITURE NOT CHARGED TO REVENUE.

56 B .- Capital outlay on Agricultural Improvements.

This head records the expenditure of a capital nature financed from borroved funds in connection with projects of agricultural improvement

No. 58.—ACCOUNT of Receivers under Agriculture during the year ended 31st March 1930.

	Qxn	Озыталь ботванкайт,	rest.						PROTINGIA	Protingial Governmens.	18.				1		
										BURKA	ą,	-					Total
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government · Govornment of of United Bongal, Provinces.		Government of Punjab.	Government of Burma.	Shan States Federation.	Government of Biliar and Ousse,	Central Central Provinces and Bergr.	Government of	Govern- ment of Coorg.	Total.	CENTRAL AND Provincial.
Agricultural Receipts, including	æ	p#	æ	æ	#	æ	#	æ	æ	#	#	æ	G#	Æ	pp pp	· #	æ
receipts on account of Experimental Gultivation	6,92,678	14,806	27,148	3,34,627	2,64,225	2,84,834	1,73,703	108,50,t	9,85,869	1,27,701	1,582	1,24,497	8,78,868	92,942	26	29,30,108	35,64,735
Veterinary Receipts	10,09,629	10		16,09,539	32,998	8,299	1,29,584	1,33,488	2,87,58,2	385	1,508	15,602	2,356	92,479	88	5,90,599	22,00,138
Co-operative Credit	:	i	į	:	6,942	45,301	3,09,756	33,632	160		:	20	158	8,786	 -	4,04,705	4,04.705
Recoveries of over Payments	11,295	068		12,185	11,977	8,850	5,237	12,616	13,114	3,890	83.7	74,004	5,922	165	:	85,307	97,495
Collection of payments for services rendered		:	4,671	4,671		8,999	:			:		1,04,267	:	:	:	1,18,357	1,22,928
TOTAL .	22,13,502	16,706	81,814	22,61,022	3.16,142	3,56,274	6,18,280	6.75,537	12.26,735	1,31,726	3,182	2,73,890	3,87,304	1,40,892		41,28,976	68,89,998
Deduoi-Refunds	3,044	:	:	FF0'8	1,801	1,689	9,916	\$66°C	8,058	4,700	8	. 105	878,1	53	i	82,586	35,570
Forer Regeres in Lydia	22,10,468	15,706	31,814	22,57,978	3,14,841	8,54,485	6,08,484	6,71,603	12,28,676	1,27,026	8,152	2,73,285	8,79,981	1,40,293	7.	40,96,450	68,54,428
Receipts in England.	Ingland.								સ						<u> </u>	ψ	
High Commissioner.	estober.	•	•	:	:		:	:	75	:	:	;				7.0	
Fines and Penalties recovered from contractors	actors .			:	:		:	:	 %	:	:		 i ;	i i	- I I	209	
	Total rece	Total receipts in England	· pun	:	:	:		:	104	:	:	:	·- 	:	:	104	
Diffic converted into Rs. at £1=Rs. 18‡	184		•	i	 i			į	Æ 1,384	:	:	:	:	:	:	# 1,38%	986.
onth to sample on	•		•	-	:	:	:	:	8	:	:	•	:	ŀ	:	5	B
TOTAL RECRIPTS UNDER AGBIOURNER	TPTS UNDER	Agrioted		22,57,978	3,14,341	3,54,555	0,08,434	6,71,603	12,25,068	1,27,026	3,162	2,73,285	3,79,831	1,40,293	₹.	40,97,842	63,55,820

No. 58 A -ACCOUNT of CHARGES under AGRICULTURE for the year ended 31st March 1930.

		CEM	Святьль Сотвинант,	BHMBNT.						Рво	Рвоугиста Сотевиментв	NABATS.						
्र ² रे										Transferred.	ļ							TOTAL CENTRAL
عين خين	India General.	Baluchis- tat.	North- West Frontier Province.	Bombay.	Тотль	Government or Madias	Government of Bombay.	Government of Bengal.	Government of United Provinces	Government of Punjab.	Government of Burma.	Government of Bihar and Orisea,	Government of Contral Provinces and Bergr	Government of Assam.	Govern- ment of Ccorg.	States States Federa- tiou.	Tute.	AND Provincial.
Charges in India. Agricums.	B. 2,36,549	#:	a≇ :	럐.	R 2,36,519	# 2,90,871	# 94,268	₽ 5,54,180	£ 4,87,888	# 1,25,788	H. 66,239	R 73.754	R 2,38,734	B. 1.67,441	# :	A# :	£ 20,89,169	£ 22,75,718
•	5,42,678	:	:	:	5,42,678	0,45,405	•	:	6,61,486	7,15,167	8.07,768	2,15,589		59,607	:	:	25,05,05	30,47,700
perimental Farms	5,61,087	17,631	73,862		6,52,550	;	:	2,42,496	2,39,128	3,53,198	3,12,733	3,51,143	3,68,029	269'66	:	13,675	19,80,099	26,32,679
Frienltural Education .	:	:	:			1,46,998	2,26,782	99,853	4,16,833	1,46,346	2,47,731	1.600	1,13,873	4,103	:	:	13,33,584	13,33,584
grioultural Experiments	:	:	:			9,13,711	•	24,075	1,01,435	15,84,254	22,611	:	3,37,205	27,729	:	22	30,11,042	30,11,042
egrioulture Research propaganda	16,39,897	:	:	:	16,33,897		12.51,885	:		:	:	:	•	:	:		12,51,885	28,85,782
Agricultural Develop ment under the Lloyd Barrage Scheme	;	:	• :		-	:	1,24,557	:	:	:	:	:	:	:	:	:	1.24,557	1,24,557
Spring Operation	:	:	:		:	:	1,55,205	:		:	:	93,8°7	:	:	:	:	2,48,572	2,48,572
Countral Breeding Station,	72,098	:	:		72,088	•				:	:	:		:	:	:	:	72,098
Indian Cotton Committee	1,321	:	:		1,371	;		:		:		:		:		•	:	1,321
ugar Bureau	30,321	:	:	:	30,321				÷	•		• -			:	•	:	20,521
Sugar Cable Service	21,198	:	:	:	21,198	•	:	:	÷				•	:	:	:	•	21,198
Serioulture	i	:	:	:	 :	:		2,33,064		:	18.008	:		:	:	•	2,51,132	2,51,132
Cotton Cess Staff .		:	:	1,255	1,25	:	:	:			:		:	:	:		:	1 255
Public Exhibitions and Fairs	1,078	4,270	:	:	5.348	585		4,502	25,702	;	6,657	1,550	5,408	360	:	87	41,014	50 <u>266</u>
m of American	84,434	:	:	:	34,434	:			:	:	•	:	:	:	:	:	:	187'78
Botanical and other Public Gardens	34,743	:	:	:	54.743	50,976	:	1 91,339	2,13,123	1.03,984	77,055	, 009	87.120	8,919	:	8,922	7,37,047	7,71.790
Missellaneons	54,969	33,406	:	:	88,375	:	:	_	2,0,373	:	:	8 385	32,321 '	58,396	9,219	:	5,30,05-1	4,27,449
Total Agriculture	32,24,373	55,307	73,862	1,255	33,54,797	19,48,453	18,52,697	12,79,015	33,02,125	30,25,737	10,55,560	7,45,989	11,83,070	4,46,27.2	3,219	17,706	1,5,0,111	1.72,20,908
Veterinary Charges	8,04,190	54,573	80,938	:	9,59,701	11,82,769	5,43,742	5,61,317	5,33, 26	15,0€,554	6,91,225	4,52,863	4,47,931	1,72,960	15,302	3,562	:0,17,275	60,76,856
Jo-operative Credis	55,536	:	38,471	:	94,007	10,11,290	6,15,533	6,89,954	4,67,525	12,27,624	5,22,195	3,67,372	2,15,642	1,39,330	4,695	:	52,74,127	53,68,134
Korks .	53,205	1,997	:	:	54,432	:	26,329	8-0	1,51,998	:	:	:	:	31,637	:	:	2,18,752	2,65,184
OTAL CHARGES IN INDIA	41,87,304,1,31,107 1,93,271	1,31,107	1,93,271	1,255	44,62,537 41,42,512	41,42,512	30,41,301	25,31,086	34,60,712	57,72,915	21,72,286	15,55,728	18,49,623	7,90,172	23,343	21,672	2,58,71,245	2,98,34,183

Secretary of State— Contribution towards the expenses of a British Representative on the Pernanent Committee of the International Institute of Agnoultune at Rome Miscellaneous expenditure		120		::	: :	: ;	i i	: :		i i	: :	: 1		÷ .	
Total &	•	137		:	:			:	:	;			:	:	
High Commissioner—Contribution to the Tropical Diseases Bureau	: 3			: 641.6	7 7 201.0		15.	<u> </u>	: "			:	:	66	
Leave Salaries and Deputation Pay Sterling Overseas Pay	න් ශ් · ·		2,432	1,517	9,051	1,867	3,233	4,730	1,567	1,697	360	:	: :	19,454	
Stores for India		 9	7,308 	⊣ :		3,374	5,360 298	7,006	376 290	326	: .	: :	: :	9,468	
Miscellaneous—Travelling Expenses, etc	· :		262	52	: :	: :	189	110	38	:	6 :	: :	: ;	148	
TOTAL	£. 10,	10,495 6,	6,847	3,749	(1) 5,851	9,274	14,186	708'8	3,854	(e) 6,431	198	:	:	091'09	
TOTAL CHARGES IN ENGLAND	£.	10,632 6,	6,847	3,743	5,651	9,274	14,186	6,304	3,854	6,431	891	:	! 	60,180	
Ditto convertel into Bs. at £1=Rs. 13\$	B 1,41,760		867	Æ 49,893	R 75,3 <u>4</u> 5	B 1,23,649	R 1,89,146	£ 1,24,019	Æ 51,391	£ 85,743	¥ 11,881	e#	# :	R 8,02,397	9,44,157
Exchange on ditto	- -	1,177	786	188	809	987	1,513	1 009	414	708	101	:	:	6,457	7,034
TOTAL ('HARGES UNDER AGRICULAURE	46,05,874	874 42,84,546	646 30	30,91,578	26,07,039	35,85,3 <u>4</u> 8	59,63,573	(c) 22 97,344	(d)	(e) 19,86,074	8,02,154	28,343	21,572	2,61,80,099 3,	3,07,85,973
		(a) Include (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	les expendi ,, ,, ,, ,,	ture in Agen " Brok " Angu on Susp	oy Tracts, whi cilng and Chil ward Tracts, v L, which is Re ended Transta	ich is Reserved, tagong Hin Tr thoh is Reserve earred, rred Subjects,	(a) Includes expenditure in Agency Tracks, which is Reserved. (b) Driecking and Chitagoly Hin Tracks, which is Reserved. (c) Angul, which is Reserved. (d) Angul, which is Reserved. (e) On Suspended Transferred Subjects, elds footmote (a) on page 70.	Reserved.							

F, and FF.—Civil Administration,

No. 58 B.—ACCOUNT of CAPITAL EXPENDITURE ON AGRICULTURAL IMPROVEMENTS NOT CHARGED to REVENUE during and to end of the year 1929-30.

										PROVINCIAL-	-Transferred.
										Government of Bombay.	Government of United Provinces.
										#	H
Works .	•			•	•		•		•	•••	6
Establishment		•		•	•	•	•	u		•••	_1
Tools and Plant	•			•	•			•	•		
Total Expend	iture	not ch	arged	to Re	venue	during	g 1929	-30	•		-7
Total Expendi	ture 1	10 t c ha	rged t	o Rev	enue	to end	of 19	29-3 ()	•	(8) 94,776	(a) 4,04,328

⁽a) Relates to capital expenditure in connection with extension of the Agriculture College, Cawapore. The minus figure during 1929-30 is due to transfer of Rs. 92 from this head to "60 Civil works".

(b) Represents expenditure incurred in 1923-24 on account of cost of acquisition of land for the Agricultural College, Poons.

XXV and 35—Industries.

Besides the regular industries conducted by Government, transactions connected with cinchona plantations, manufacture of drugs and industrial education are shown under this head. In Madras and the Punjab the Schools of Arts have come under the Industries Department.

EXPENDITURE NOT CHARGED TO REVENUE.

56 C.—Capital outlay on Industrial Development.

This capital major head was opened in the accounts for 1923-24 for the exhibition of capital outlay on certain Industrial Development Schemes undertaken by Provincial Governments.

No. 59.—ACCOUNT of RECEIPTS under Industries for the year ended 31st March 1930.

	Сънтвац Воувсимънт.			1		PRUVINCIAL GOVERNMENTS.	OVERNMENTS.				1	I
	Inda General.	Government of Madras.	Government of Bombay.	Government of Deugal.	Government of the United Provinces.	Government of the Puniab.	Government of Barma.	Government of Bihar and Orissa,	Government of the Conral Provinces and Berar.		Totai	TOTAL CENTRAL AND PROVINCIAS.
•	ar ar	##	r#3	H#	r#A	A#1	A#	p#	es es	; : ##	# 	##
Receipts from Industrial Operations, etc.,	6,642	1,10,876	4,189	69,200	1,84,061	49,537	8,970	2,75,714	30,112	4 801	7.27 820	7,33,862
Cinchona Piantations	:	:	ŧ	6,14,387	:	ŧ	;	•	:	:	6,14,387	6,14,327
řísueries	:	5,57,727	;	:	:	\$0°204	;	196	:	:	6,68.892	0 08,892
Indian Sohools of Mines	29,515	:	:	460	:	:	:	•		ŧ	09 T	29,975
Recoveries of over Payments	ro	4,195	118	1,087	1,575	11	-	26,697	ભુ	ന	34,384	54,889
Profits from Government Commercial Undertakings	:	35,405	:	:	:	:	:	:	:	<u>:</u>	35,405	,55,405
Recoveries of Investments in Government Commercial Underlakings	:	58,950	:	:	•	:	;	:		:	58,950	58,950
Recoveries of indirect charges from Government Commercial Under- takings	:	34,895	:	:	:	4,950	:	:		•	39,145	39,115
Collection of payments for services tendered	:	:	:		•		;	10,039		:	16039	10,069
Deduo!Rofunds Total	36,062 16	8,02,048 15,924	4,307	6,75.83‡ 1,039	1,55,36	1,04,368 5ii	063,4 ::	3,13,441	17T\u	 £,3∩£	21,29 112	21,65,074 17,759
Tolal Receipts under Industries	36,052	7.83,124	4,207	6,72.705	1,81,047	1,04,812	8,920	3,13 46 .	#1:8	4,304	21.11.268	21.47,315

No. 59A.—ACCOUNT of CHARGES under INDUSTRIES

	CENTRAL GOVERN- MENT.			*******		P	ROVINCIA
	India.		VENT OF	Govi R. Box	BULYP OF	Gover vi	MENT OF
	India, General	Received.	Transferred	ite-erved.	Transferred.	Reserved.	Trans-
Charges in India.	R	R	R	11	R	R	It
ndustries—							
Direction			1,52,944				1 40 01
-		•••	1,00,000		41,516	***	1,73,310
Superintendence		***	1,29,104	•••	12,933	•••	
Industrial Education	22,087	•	7,24,140		46,024	(u) 6,000	5,41,140
Industrial Development			72,180		2,150		91,95
Miscellaneous	8,175		4,01,950				1
Bounties to Steel Industries		•••					{
•						•••	•••
Total -	30,262		17,81,327		1,05,933	6,000	8,09,400
Cinchona Plantations		480				0 70 404	
Fisheries	***		7 90 405	•••		8,73,685	•••
	' '''	559	7,80,405	•••	87	•••	•••
Loss on Government Commercial Undertakings	•••	•••	5,624	•••			•••
Investments in Government Commercial Under takings .			-3,736				
Electrical Advisor and establishment				•••		48,444	
Indian School of Mines	2,08,774						440
Interest on Capital							
Works		•••		•••			204
		1,033	25,63,620		1,06,020	4,23,129	8,09,400
TOTAL CHARGES IN INDIA	2,37,036	25,6	34,653	1,0	3,020	12,32	,529
Charges in England. High Commissioner. Expenses in connection with British Industries Fai	£		£		£	£	£
		•••		•••		***	
Expenses connected with recruitment	,.	···	47	•••		14	
Leave Salaries and Deputation pay	1,304	***	300	1	•••	2,107	
Miscellaneous—Study allowances, travelling expenses officers, etc.	of 31		79			268	
Stores for India		"	7,832	***	•••	2,145	278
Government Scholarships	1,196		2,852	•••	248		
Sterling Overseas Pay	799			•••		. 810	2,028
	£ 3,330		11,110		248		-
,	-		\ 			5,330	2,461
Ditto converted into Rs. at £1=Rs. 131	l R	}	#		Ð	æ	R
Exchange on ditto	44,899		1,48,140	***	3,307	71,039	32,820
	937		1,148	•••	24	554	288
TOTAL CHARGES UNDER INDUSTRIES		1,033	27,12,908	•••	1,09,351	4,94,742	8,42,45
	2,81,772	97 1	3,941	10	9,351	10.44	,200

⁽a) Represents expenditure in Darjeeling and Chittagong Hill Tracts.
(b) Represents expenditure in Angul.
(c) Includes Rs. 25,918 on account of Reformatory Schools.
(d) Represents recovery of capital investment taken in reduction of expenditure under this head.

ng the year ended 31st March 1930.

Total Centra And Pro-		MENT OF	GOVERN Ass	MENT OF ROVINCES ERAB.	CRETRAL P	MENT OF D ORIGEA.	GOVERN BIHAB AN		Governu: Bubua	MENT OF	Govern Pun	ENT OF BOVINGES.
AIRCITI BEO-	Total.	Trans- ferred.	Reserved.	Trans- ferred.	Reserved.	Trans- ferred.	Reserved.	Trans- ferred	Reserved	Tians- ferred	Reserved.	Trans.
£	Ð.	R	R	R	1 2	#	I R	1 R	R	R	- R	Ŧŧ
7,87,7	7,87,748	16,694		26,858	14,018	1,10,585	•••	••• •		79,266		1,6 9,61 1
4,75,2	4,75,281		801					•••	•••	33.244		•••
45,90,59	45,68,507	1,57,848		1,18,089	(c) 71,037	5,50,911	(b)8,085	3,25,180	(e)1,615	7,99,265		12,06,688
6,40,9	6,40,942	19,035		49,050	26,554	3,65,419			(0)2,010	13,295		
4,23,23	4,15,043		•••					13,003		1		
		•••	•••	•••	•••	•••	•••		•••	,		
•••	•••	•••	•::	•••	•••		•••	•••	•••			
69,17,7	68,87,521	1,93,077	•	1,98,992	1,11,607	10,26,865	8,065	3,48,273	1,615	9,25,070		13,78,297
3,74,1	3,74,165			•••	•••		•••		•••		•••	
8,61,2	8,61,210			, •••	•••	11,429				68,726		
4,19,8	4,19,885			•						4,14,261		•••
3,7	-3,736			••					•••	•••		,
43,44	43,444							-				
2,08,7		•••				•••	•••		•••			
7,10	7,109	•••	•••			•••	•••		•••	7,100		
61,9	61,948	21,290		5, 225			•••					35,428
		2,14,367		1,99,217	1,11,607	10,38,294	8,065	3,48,273	1,015	14,15,176		14,11,725
88,88,5	86,51,541	367	2,14,),824	8,10	6,859	10,4	888	8,49,	5,176	14 1	,725
	£	£				£		£		£		£
	89	,				89	•••		•••			
	587		141			113		243	•••			13 <u>4</u>
	5,279		•••			1,185		218		622		847
	992		•••		,			117		326		202
	10,488	•••	•••			46				192		
	10,578	9 21				2,728				703		1,691
	2,034				,	448	•••	850		261		
	29,992	821				4,604		938		2,106		2,874
	£.	Ð				₽		R		æ		æ
4,44,9	3,99,892	4,273	14*	•••		61,385	•••	12,504		28,080		88,324
3,4	3,144	29				509		101		253		288
		2,18,609		1,99,217	f)1,11,607	11 00,188	8,065	3,60,878	1,615	14,43,509	•••	14,50.887
93,86,8	20,54,577	,669	2,18	824	3,10,	3,253	11,08	193	3,62,4	5.509	14,48	337

No. 59B.—ACCOUNT of CAPITAL EXPENDITURE on INDUSTRIAL DEVELOPMENT NOT CHARGED to REVENUE during and to end of the year 1929-30.

	. (lovernment	OF MADRIS.	Government of Punjab.	OF UNITED PROVINCES.
1	Reserved.	Transferred.	Transferred.	Transferred.
nvestments in Government Commercial Undertakings:—	£	B	±	R
Cinchona Plantation	2,14,051	·	***	***
Madura Industrial Institute		6,115	***	•••
Kerala Soap Institute	***	61		•••
Industrial Engineering Workshops .	•••	3,763	***	•••
Chaliyam Cannery			***	••
Ink Factory		(b) -6,688		•••
Model Tannery •	•••	•••		***
Model Dyeing School and Factory .	•••	***		•••
Investment in Punjab Sugar Corporation	•••	•••	25,000	***
Demonstration Weaving Factory, Shahdara	•••	••• -	61,930	
Total Espenditure during 1929-30	2,14,051	3,251	86,930	***
Deduct—Amount financed from Revenue.	***	- 860	86,930	•••
Net - Expenditure not charged to Revenue during 1929-30	2,14,051	3,251		
Total Expenditure to end of 1929-30 .	(c) 21,21,111	(c) 9,60.049	(c) 14,97,046	(a) 1,68,67

⁽a) Represents capital outlay on the Wood Working Institute, Bareilly, which was transferred to this head from "52A—Capital Outlay on Forests" in 1926-27.

⁽¹⁾ Represents adjustment on account of withdrawal of capital during 1929-30.

⁽c) Represents capital at credit of Government on the books of the concerns on 31st March 1930.

36-Aviation.

Charges in connection with Civil aviation appear under this head. Military aviation is dealt with under 'Army'. Expenditure on buildings, ærodromes, landing grounds and other works connected with civil aviation in India, of which the administrative control has been transferred from the Public Works Department to the Director of Civil Aviation in India is being recorded under this head from 1929-30.

The Indian State Air Service (Karachi-Delhi Section) is a government service. The Director of Civil Aviation deals with all matters arising out of the actual operations connected with the flying of the aircraft chartered from Imperial Airways for the performance of service between Delhi and Karachi. The commercial management of the Service in relation to the cariage of passengers and their luggage, mails and freight, has been undertaken by the Indian Posts and Telegraphs Department as a purely temporary and provisional arrangement. The receipts and charges in connection with the service are credited and debited to 'XXVI—Miscellaneous' and '36—Aviation', respectively, but air mail fees recovered from the public are credited as revenue of the Posts and Telegraphs Department which affords a credit to the Civil Aviation Department at the rate of Rs. 4 per lb. of mails carried by the Service.

No. 60.—ACCOUNT of Charges on Civil Aviation during the year ended 31st March 1930.

																	India Geograf.
Charges in In	dia.				-									· • • • • •			R
ection:-				•													
Pay of Officers .		•						•			_						55,274
Pay of Establishment			•						•			•					38,310
Allowances, Honoraria	., etc		•						•					•			21,070
Supplies and Services				. ,			٠,									•	64,109
Contingencies .				•					•								8 61
														T	otal		1,87,40
ran ts-in-aid, etc.	•		•		•	•		•			•		•		•		1,61,30
orks						•	•	•	•	•	•	•	•				14,14,82
																1	
				_							To	tal (Charges	ın l	ndia	•	17,63,50
	Char	ges i	n E:	nglo	ı n d.			-		-	To Secreta of State	гу	Charges High Commo	s	ndia - Totr		17,63,50
Payment to Air Ministry Civil Aerodrome at F							tion :	- scheme	of til		Secreta of State	ry	High Commissioner	s	l of r	i I	17,63,50
Payment to Air Ministry Civil Aerodrome at F Contribution to the Iuter	in conne Caigchi	ection .	with	the	elec	etrifica					Secretar of State	7 y	High Commissioner	s	l of r	,152	17,63,50
	in conne Kaiachi rnationa	ection I Com	with	the	elec	etrifica					Secretar of State	ry	High Commissioner	s r.	l of r	,152 129	17,63,50
Contribution to the Inter	in conne Kaiachi rnationa ation Pa	ection I Com	with missi	the	elec	etrifica					Secreta of State £ 3,1	7 y	High Commissioner	s r.	l of r	,152 129 195	17,63,50
Contribution to the Inter Leave salaries and Deputa Expenses connected with Government Scholarship	in connectations rection Parectation	ection I Com Y nent	with missi	on fo	or Air	virifica Navi	gation •	, 1029			Secreta of State £ 3,1	7 y	High Commissioner		lotr £	,152 129 195 70	17,63,50
Contribution to the Inter Leave salaries and Deputs Expenses connected with	in connectations rection Parectation	ection I Com Y nent	with missi	on fo	or Air	virifica Navi	gation •	, 1029			Secreta of State £ 3,1:	552	High Commissioner	s r.	lotr £	,152 129 195 70	17,63,50
Contribution to the Inter- Leave salaries and Deputs Expenses connected with Government Scholarship Payment to Air Ministry Stores for India	in connectant in	ection I Com The ment ect of	with missi Road	on fo	or Air	etrifica Navi	gation	, 1929 hip Ba			Secreta of State £ 3,1: 	7 y	High Commissioner		lotr £	,152 129 195 70 4,346	17,63,50
Contribution to the Inter Leave salaries and Deputa Expenses connected with Fovernment Scholarship Payment to Air Ministry	in connectant in	ection I Com The ment ect of	with missi Road	on fo	or Air	etrifica Navi	gation	, 1929 hip Ba			Secretar of State £ 3,11	552	High Commissioners	70 70 846	Totr	129 129 195 70 4,346 15	17,63,50
Contribution to the Inter- Leave salaries and Deputs Expenses connected with Government Scholarship Payment to Air Ministry Stores for India	in connication Parachi reciuiln	ection I Com The ment ect of	with missi Road	on fo	or Air	etrifica Navi	gation	, 1929 hip Ba			Secreta of State £ 3,1:	552	High Commissioners	9. 70	Totr	,152 129 195 70 4,346	17,63,50
Contribution to the Inter- Leave salaries and Deputa Expenses connected with Government Scholarship Payment to Air Ministry Stores for India	in connication Parachi reciuiln	ection I Com The ment ect of	with missi Road	the	election of the state of the st	Navi Navi Karach	gation	, 1929 hip Ba	see .		Secretar of State £ 3,1	52 	High Commissioners	9.70 70 846 66	Total	129 129 195 70 4,346 15 66	17,63,50
Contribution to the Inter- Leave salaries and Deputa Expenses connected with Government Scholarship Payment to Air Ministry Stores for India	in connication Parachi reciuiln	ection I Com The ment ect of	with missi Road	the	election of the state of the st	Navi Navi Karach	gation	hip Ba	se .	he	Secretar of State £ 3,1	52 20 15	High Commissioner	70 66 625 12	1 of r	152 129 195 70 4,346 15 66 3,025	17,63,56 2,26,2

XXVI A and 27.—Indian Stores Department.

The Indian Stores Department was constituted with a view to effect mg economical purchases of stores in India on behalf of all Departments of the Central Government and Local Administrations, as well as of such Provincial Governments, Company-worked Railways, Port Trusts, Corporations and Municipalities and similar quasi-public bodies and Indian States as might desire to avail themselves of its services. It also undertakes the inspection of stores purchased by various Departments of Government and Railways direct. It holds no stocks of stores of any kind. On receipt of an indent, supply is arranged either by placing separate orders for the stores with firms in India or by combining the demand with others for compliance under a 'running' or 'rate' contract. The Department levies a charge of 1 per cent. for purchase and 1 per cent. for inspection or 2 per cent. in all on the total cost of orders placed through its agency. The receipts and charges of the Department were formerly recorded under minor heads subordinate to the major heads 'XXVI' and '37—Miscellaneous Departments.' Owing to the rapid expansion of the Department and the magnitude of its transactions, separate major heads were opened, with effect from the accounts for 1926-27, to record these transactions.

No. 60A.—ACCOUNT of RECEIPTS of the Indian Stores Department for the year ended 31st March 1930.

	R
Departmental charges recovered from Indenting Departments on account of Purchase of Stores	3,75,116
Departmental charges recovered from Indenting Departments on account of Inspection of Stores.	8,01,268
Inspection fees recovered by Inspection Circles	4,88,440
Testing fees recovered by the Government Test Houses	1,12,118
Testing and Inspection fees recovered by the Metallurgical Inspector, Jamshedpur	3,16,794
Other Miscellaneous Receipts	50,370
Total .	15,94,106
Deduct—Refunds .	874
Total Receipts	15,93,732

60 B.—ACCOUNT of CHARGES OF THE INDIAN STORES DEPARTMENT for the year ended 31st March 1930.

			ırges	, IM T	nuia	•						T-
ad-Quarters Establ	ishm	ent										R
Pay of Officers	L					_		_				2,36,66
Pay of Establishment		•				•	•	•	•	•	•	2,81,53
Allowances, Honoraria,	etc.	-		-	•		•	•	•	•	•	
Supplies and Services		•	-	•	•	•	•	•	•	•	•	84,77
Contingencies	•	:	•	•		-	•	•	•	٠	}	30,52
Grants-in-aid, etc.	•	•	•	•	•	•	8	•	•	•	•	89,05 60
, , , , , , , , , , , , , , , , , , , ,	•	•	•	•	•	-	•	•	•	•	• _	
rchase Circles—									To	YPAL	•	6,72,95
D 40/0												
Pay of Officers	•	•	•	•	•	10			•		•	72,04
Pay of Establishment		•	•	•	•	•	•	•	•	•		74,63
Allowances, Honoraria,	etc.	•	•		•		•					19,25
Supplies and Services .		•	•	•		•	•	•	•		•	1.
Contingencies	•		(•	•	•	•					16,91
									Ψ.	TAL	-	1,82,86
pection Circles—									1(, 14 <u>1</u> 11	•	1,0%,00
Pay of Officers .		•				•	•			,		2,30,22
Pay of Establishment	•										_ \	1,79,49
Allowances, Honoraria,	etc.										[]	76,58
Supplies and Services				,			,		,	•		1,12,18
Contingencies									•	•	•	31,79
	-	•	•	•	•	•	•	•	•	•	.	01,19
vernment Test Hous	š e -								T	TAL	•	6,30,23
)	
Pay of Officers	•	•	•					•	•	•	•	63,95
Pay of Establishment	. •	•	•	,				•	•			1,11,920
Allowances, Honoraria,	etc.	•	•	2	•	•	r		•			9,336
Supplies and Services	•							•				38,338
Contingencies	•	•	•						•	•		16,479
									Τ'n	TAL	,	2,40,029
tallurgical Inspecto	rata								. 0	- 44.4	`	~, 20,000
	- 2005-	-										
Pay of Officers .		•		•	•		,		,			98,399
Pay of Establishment	•											53,74
Allowances, Honoraria,	etc.	•	•			•			•	٥		14,312
Supplies and Services	•	•	•					2				12,240
Contingencies		,						•	•			8,07
•		•						-	m		-	
									То	TAL	•	1,84,767
rks , ,	•	•	•	a	•	•	٠	•	•	•		78,807
						T	otal C	harges	in In	dia	•	19,89,647
		Charg	es in	Engl	and					·		-
		Hig		การต่อก							£	
Leave Salaries and Deputs Allowance and Travelling Starling Overseas Pay	Expens	y . es of ar		_		ave .	•	•		3	68 ^F 556 135	
Sterling Overseas Pay Expenses connected with:	recruitm	ent			. :	:	•				120	
Stores for India	_		•	•		•		-			436	
Travelling Expenses, etc.,	ofano	officer v	siting	works (luring l	leave	•	•		9 /	55	
					lo	tal Cha	rges in	Englar	nd	. 4	987	
					Ditto	conver	rted int	o Rs. a		Rs. 13		66,4
						Exch	ange on	1 0	titto	•	-	5

XXVI and 37.—Miscellaneous Departments.

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour and Emigration", "Inspections and Tests" "Statistics" and "Miscellaneous," are enumerated in Account No. 61A. The sharges on account of the Decennial Census are classified under a separate minor head "Census" under the group "Statistics".

Frdia Graeral.	1. Baluchistan.	in. North-West Flontiel Province.	Other	TOTAL.	Government of Madras.	Government of Bombuy.	Government of Bengal.	ed of Ourted Provinces.	Government of Punjab.	Government of Berma.	GOVERNMENT OF BILDS OF 1888.	Central Provinces and Belan,	Governmer. of Assai",	Government of George	TOTAL	AND PROVINCIAL.
#	2	de l	æ	REI	æ	#1	럐	#	+	2	a=	# °	-,	C#	#	 #
:	:	. :	(a) 2,54,325	2,54,325	;			:	:	i	:	· :	:	•	:	2,54,325
	127	:		12	33	12	:	:	54	9	س	i	:	:	108	113
60,098 1,97,905	:	85 165	5 (6) 19,043	79,391	4,00,.06	41,611	19,180	8,008	7,775	19,353	735	3,688	1,188	928	4,96,320	5,75,711 1,97,905
\$1.8,808				4,03,3SI	:	H	:	:	92	:	:	:	JO	:	ICB	4,08,484
10,8	5 2,414	14 341	:	13,640	81,164	1,37,713	:	69,794	60,913	1,80,099	:	60,214	;	310	5,84.200	5,67,846
7,008	:: 	310	0 2,37,881	3,45,199	:	:	:	:	:	:	:	;	:	:	:	2,45,196
:		:	:	:	:	:	:	:	:	:	:	:	LGSF	:	1,601	169.
18,308 (77,23,913	::	927	02 (6) 20 20	18,328	1,22,008	3,848	115	1,980	3,43,244	1,493	086	. 2,775	1,153	:::	514	514 18,328 12,06,840
. 14,21 430	30 2,538	38 1,816	6 6,12,218 (e) 1,627	10,38,002	6,01,911	1,52,695	23,285 328	74,685	4,13,077	1,03,951	3,087	88.677	£.049	1,186	15,66,893	-35,04,895 17,650
14,20, 5	51 2,533	33 1,816	0 5,10,591	19,35,591	8,00,075	1,80,205	23,067	72,597	2,08,770	1,90,490	2,067	u5,737	4,930	1,186	16,51,651	34,87,245
ECEIPTS Secreta v Catalog	KECEIPES IN BAGIANE. Steretury of State. Proceeds of Sale of Library Calalogues, erc.	ja.		-# CH3	;	:		:	:	:	ä	:		:		
High Call of the	High Commissioner if of the Public Servi	High Commission fees on behalf of the Public Service Commission Sale of Maps	й. 	550 580 584	: :	::	. :	::	;;	- :	::	::	:	í −− ¦ ∶.	;	
	TOTAL RE	TOTAL RECUIPTS IN ENGLAND	RGLAND &	T	:	:	: :	:		•		;- : :		:		
converted into Es. at £	£1=Rs. 133 ditto	•		16,224		;	:	:	:	:	: :	:	:	:	:	18,224
ISCELLA	TOTAL RECEIPTS UNDER MISCELLANGOUS DEPARTMENTS	RTMENTS		19,61,982	6,00,675	1,80.205	23,057	72,597	1,08,770	1,90,430	2,00:	65,737	-6.930	1,186	15 51.664	35.03.636
	Internal. E.	External, Toxan		(0) Fombay	•	Br. 515		(r) Mad Born	na bit		7 42		(d) Mediae		B3.	
	. 850 . 850	Rs Rs. 2,41,741 2,42,091 6,567 5,567	18 19 20	Bengal Turied Provinces Furiab Burna Contail Provinces	nces	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		Control of the contro	Rengal United Previves Punjah Brama Bihan and Origha	. • • • • • • • • • • • • • • • • • • •	# 6 2 2 4 5		Pun'n', Pun'ab As-un	Total	324: B	
Trital	7,017	2,47,303 2,64,325	25 25		Tental .	19,642		Agg Co.	 E	.,	y		(e) Madıt. Berizat Unived Provinces Panyah Coultal Provinces	ovinces .	7.55 7.38 116 56	
				(A) (B)	cludes mainly :	*Adjusted in Iodia General broke. (3) Adjusted in the Punjab books.	dıs General bez ınıt of sezentlik	ks. o Deparlments.						Tota	1,627	

No. 61A .- ACCOUNT of CHARGES Of MISCELLANEOUS

1	- 1	1	1	1	ĺ	GOVERNM	ENT OF	Goressa		GOVERNA	**** ***
	India, General.	Baluchia- tan.	North- West Frontier Province.	Other Areas.	Тотац.	lioser /od.		Buwi Buwi	Trans-	Ikeserved.	Trans- ferred,
Charges in India.	R		n	R				R	R	it	, - -
bour and Emigration~				1,05,579	(a) 2,82,811	1	~-		10	, a	
Emigration Inspector of Factories Labour	1,77,382 8,200 6,613	===	983	1,00,00	1,189	83,341 20,27,640		1,33,113 1,01,934		1,79,323	
Total . appection and Tests—	1,87,080		963	1,03,570	2,03,013	21,03,981		2,36.047		1,77,332	
Explosives Inspector of Steam Boilers Riccincal Inspector Inspector of Motor Vehicles	86,297 3,793 2,918 	20,365	:		88,297 24,158 2,918	70,136 56,807	::	1,63,504	::	::: ::	:
Total .	93,00	20,305			1,13,573	1,83,913		1,61,501			
tatistics— Consus Gazetteer and Statistical Memoris	21,28H	::			21,288	8,613				•••	
Provincial Statistics Bureau of Commercial Intelligence meluding Statistics			hell 	(d)7,863	3,20,532		24,300		1,225	3.3	
Total	4,54,497		8,15	7,:'83	8,49,055	8,613	29,800		1 225	38	N
discellaneous— Preservation and Translation of Ancient Manuscripts Examinations Imperal Library Controller of Patents and Designs	54,694	1,855	491		50.711		3,50,460	iš, '70	3,000 20,112 	6,450 13,017	
Charges connected with British Empire exhibition					90,155		· .			3,784	
Actuary to the Government of India Indian War Memorial	. 83,183 G,058		1	"::	33,183 6,050			:			
Registrar of Joint Stock Companies Miscellaneous Commissioner of Labour	1,44: -78:		 		-7hd			9,513 6,101	.,	(14,370	
Works	H, 21,406	***	-	(#1501	3,23,108				1 ! !		
Total	5,66,168	3 1,350	541	1,41,667	6,00,731		2,00,010	20,151	92,412	66,661	
TOTAL CHANGES IN INDIA	11,80,000	21,720	3,369	2,41,620	14,19,401		3,25,211	1,28,7.16	3,402	2,37,000	0,490
Cha	rges in En		!	1	£	· ·	Γ	£		<u>ي</u> ــــــــــــــــــــــــــــــــــــ	
S	ecretary of S	tate.			3.00						
Exponditure of the India Office L Exponditure of the Record Depar Grant in and of the publication of Grant to the Royal Asiatic Scolety	the "Emoyer	India Office lopaedia of la	lau."		3,23 50 32 31		.:	:	.:		*** *** ***
				Total i	8,37	}					
E	igh Commissi	oner.								1 1	
Expenses connected with requit Leave Salaries and Doputation P	meut .	: :	: : :		3,62		•••	93 38	,	1,380	
Sterling Overseas Pay Stores for India Misscellaneous—Travelling Exper	ses, Allowan	os of Office1	on Deputata	on, etc ,	1000		.::	.:	.:	2,000	**
				Total .	£ 3,711	1,876		401	1	3,302	
1	Total ge	langes in E	fithd 4	• • •	7,11	3 1,870		491	1	.1,803	100
•	Ditto	converted b	to Rs. at £	l=R13‡	. R. 94,83	2 R 24,996	•••	R 0,553	1R. 9	R 45,925	
		isxoha	geon d	litto	. 80			79		350	
	Total char	ges of Lises.	aneous Dops	artments	. 15, 15, 1 3	8 23,11,037	0.25,240 65,277		9,01 6	-	5,071
Tute nal. Exter	Rg				(b) Mal:	rag	Ra. 280	(o) Madias	. ,	IR 81	218 478
150mpuy 3,	737 41,700 607 8,697 980 84,164* 13,725 12,267				Bom Bong Unite Pung Barr	ral cd Provinces ab	16* 915 887 220	Punjab Burma Bihar ai	Provinces	38, 14, 8, 6,	478 878* 644 425 058 521 722 446
		1			(d) Relatant	o expenditure	in Bombay		Tot		
					(e) Belates to	expenditure	a North-E	est Frontser !	Cracte.		

PARTMENTS for the year ended 31st March 1930.

lovev	MENT OF	Govern	read ~-	0		0		(FOVERN)	ENT OF	(Au	Parenter or		1		
	DOVINORS.	Ро	MANT OF	Bu	HENT OF	GOVERN BIHAB AN	ABRIG()	CENTRAL () IS AND	LEOAIR-		MEINT OF	Сооза.	Su/ n Stapes	_	TOTAL
te- ved.	Trans- ferred.	Be- served.	Trans- ferred.	Re- served.	Trans- ferred.	Re- served.	Trans- ferred.	Ro- served.	Trans- forred.	Re- served.	Trans- ferred.		FEDE- BATION.	Total.	ORNTBAL AND PROVINCIAL
Ð	R	B	B	R	R	R	R	H.	Ð	R	R	В	B	I£	#
0,932	:	26,742	•••	44,235 87,331	•	29,349	".	23,348				*** *** 1**	:	5,33,061 21,96,905	2,82,811 5,37,350 22,03,547
0,922		26,742	***	1,11,560		20,348		22,348		600				27,29,986	80,28,00
1,848	:. 	40,811	*·	1,46,715			:	58,713 85,289	:::	2,000 9,169		" 603 ::	::	5, 28,357 94,076 9,159	86,207 5,52,516 96,994 9,189
1,843		40,844		1,46,715			•••	03,981		11,189		608		6,51,622	7,44,005
3,040		55	5,209		19,458	1,000	 	17,201	***	667	2,084	::	 ï,701	10,280 8 0, 565	91,288 10,293 81,390
			•••												8,20,532
8,049			5,299		19,453	2,581		17,291		867	2,084		1 701	90,835	4,88,490
2,266 	2,028 1,591	16,832	 	25,010	141 141 191	4,090	•••	 175	::	3,089 1,927 	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	409	:- :::	15,164 4,14,777 	15,164 4,78,083 56,711 90,458
						148	•••		•••					3,784	8,724
:::	***	**		:::	**:		***				:::		:::	***	83,163
*** *** ***	5,169 	 	23,260 	::	 	1,284	• • •• ••	::	**	: 1	268	11.1 14 141 141	:	82,598 0,401 18,176	1,30,894 81,41,4 6,40 16,672 3,24,408
2 260	 9,660	10,522	23,260	25,016	- '	5,383	•••	175	<u>;;;</u>	5,015	208	499		5,37,E98	12,87,629
38,080	9,860	E-1,403	28,550	1,68,207	19,459	37,312		1,33,795	•	17,581	3,352			89,90,321	54,39,725
7,	766	1,1	3,022	8,0	2,750	87	912	1,	8,705	19	0,918	1,102	1,701		
		£		£		£		£		£				£	
***					***				161 160		004 3m2				
			 		*** ** ***		111 111 120	102	693 116	***	**	100 300 111		:.	
H••				,,,		•••			**	•••				144	
***	: :: :	 300	*** *** *** ***	1,502 850 ''' 2	101 101 100 100	***683 129 36	000 000 600 000 000	213 105	807 841 844 844	23	*** *** ***	***	 	93 4,540 4,801 50 131	
		300	440	2,444	·	848	.,	318	**	22	"			9,691	-
	pus	800		2,444	184	848		318		23				9,691	
		13 4,000		R 32,584		# 11,819		R 4,243		H 299	***			R 1,29,221	2,24,05
-3(<i>t</i>)		32		250		- 107		87		8		=:		1.080	1,88
JH, 077	9,686	88,495	28,559	3,10.161	19,463	48,788	ļ	1,38,074		17,887	2,852	-			-
	7,788	<u> </u>	,054	3.31	,614	4	3,738	1,3	,074	1	20,209	1,102	1,701	41,90,622	56,65,66

⁽f) A sum of £119 adjusted under "87-Miscellaneous Departments" in the monthly Home Account of the High Commissioner for January 1980 was written back in his untit of February 1980. The adjustment of sinus Rs. 3 under Exchange represents the difference between the equivalents in Indian Currency of £119 at the different rates of inge for January 1980.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Sections G. and GG.-Currency and Mint.

Revenue, Rs. 2,73,68,805. Expenditure. Charged to Revenue Rs. 74,20,494.

							AMOU	NT OF EACH ACC	OUNT.
Ma	jor Hea	đ.		No. of	Details of Accounts.	Page.		MAJOR HE	LD TOTAL.
	200		i i	Account.	Science of Environment	I ague	Detail.	Revenue.	Expenditure.
							Rs.	Rs.	R ₅ .
Carrency	•	•	•	82	Receipts	4 19	***	2,47,61,517	P94
93	68	62A	Expenditure	421	•••		44,43,160		
Mint	7		Receipts and Charges	424	•••	26,07,288	29,77,334		
**	•	•	•	63A	Statement of Appropriation of Profit on Bronze and Nickel Coinage Account.	425	***		•••
,	•	•	•	64	Statement of Coinage Operations	426	••	•••	***
					Total .		•••	2,73,68,805	74,20,494
Cu.rency (not c Revenue	parke	al Out	lay to	62B	Capital Expenditure not charge to Revenue— Capital Outlay on the Currency Note Printing Press	422	11		68,632

Section G .-- Currency and Min ;.

This section was opened for the first time in the accounts for 1921-22 in order to bring together in one place all the financial operations connected with the currency policy of the Government of India which were formerly shown in two separate sections:—

- (1) Currency, under "Section D—Civil Depirtments".
- (2) Mint, under "Section C-Post Office, Telegraphs and Mint"

Section GG.-Currency and Mint

This section includes the capital major head "56-F.—Currency Capital Outlay not charged to Revenue".

G. and C. G. Currency and Mint.

XXVII and 38-Currency.

These two major heads record the various transactions relating to the Currency Department, which are classified under the following heads:—

RECEIPTS.

- (1) Profits on note circulation.
- (2) Premium on bills.
- (3) Value of old currency notes assumed to be no longer in circulation.
- (4) Value of unclaimed currency notes.

EXPENDITURE.

- (5) Currency establishments.
- (6) Working Expenses of the Currency Note Printing Press.
- (7) Charges for remittance of treasure.
- (8) Loss on note and specie remittances.

Of these, item (1) represents the receipts from investments on behalf of the Paper Currency Reserve: These receipts were earmarked for the reduction of created securities in the Paper Currency Reserve by the Paper Currency Amendment Act XLV of 1920. This provision has, however, been temporarily suspended by successive Indian Finance Acts since 1922, and credit for the interest during 1929-30 has accordingly been taken to Revenue. Item (2) arises in connection with the sale of supply bills between places where there is no office of the Imperial Bank. Other items call for no special explanation.

	NO. UZ.—ACCOCIA DI INEGELIA VI UIO COLINI	CCOCK	1 Of D.E.	JELLIE OL										
	India General	Balachistan.	Noith-West Fiducian Province.	Madras.	Bemlay.	Bongal.	Urfed Prorince.	Paulab.	Burms.	Binar and Omsea,	Central P.ovinces and Berar.	Aceam.	Coorg.	1 0136,
Frofits on Note Circulation—	#	#	##	ga	æ	HÎ	#ª	#	#	#i	æ	# .	#	#
(a) Interest realised on securities purchased under Section 19 of Act X of 1923.	2,14,09,188	:	:	:	:	:	:	:	:	i	***************************************	:	:	2,14,69 155
(b) Interest realised in respect of issues of Currency Notes against Bills of Exchange under Section 20 of Act X of 1923.	2,94,520	•	•	i	:	:	:	;	i	:	:	:	:	2,94,520
Promium on Bills	31,292	1,600	5,679	17,614	34,050	17,870	3,928	1,280	33,5(8	2.272	4,821	2,299	62	1,55,822
					هر چدید							-	n - martinativativativativativativativativativativ	•
Value of old Currency Notes assumed to be no longer in circulation .	14,900	:	:	9,000	13,306	:	:,050	3,550	003	•	:	:	i	89,605
Value of unclaimed Currency Notes	41,045	:	:	30,014	16,76±	:	21,787	24,155	1,975	:	i		:	1,35,790
Miscellaneous	1,459	158	1,115	1,507		:	5,431	62	8,241	2,0.9	410	173	GG.	90°X
Total	2,18,52,404	1 738	₹62'9	54,125	66,651	17,70	31, 9	-9.61	::0:211 	4,201	5,261	\$1.F	ĭ	2,21,71,9.4
Deduct—Befunds, including refunds of value of old Currency Notes	12,503	:		2,170	7,500	:	0	1,6,5	470	:	:	#	•	£J.E9
TOTAL RECEIPTS IN INC. A.	103'63'81'5	Lite	₹82%	81.965	50,955	17.57	9cg.12	15,020	\$50,03	4,811	5,201	5,470	સ	2,:0,48,:50
											-		3	

			- 10141-	
,	93	#	£	
Paper Currency Reserve Investment :				
Discount on British Treasury Bills	2,01,679	:	2,01,179	
Miscellaneous,	:	12	21	
TOTAL LECTIPES IN ENCLAND	2,01,679	12	2,01,700	
	Біно сог	Ditto converted into Rs. at £1=Rs. 134	=B _B , 13\frac{1}{4}	26,89,?31
		Exchange on ditto	on ditto	23,436
	TOTAL RECEIPT	TOTAL RECRIPTS OF THE CURRENCY DEPARTMENT.	EPARTMENT .	2,47,61,517
				_

No. 62A.—ACCOUNT of Charges of the Ourrency Department and of Net Profit or Loss for the year ended 31st March 1930.

											-			
	India General	Baluchistan,	North-West Frontier	Madras,	Bombsy.	Bengel.	United Provinces.	Panisb.	Borms,	Bihar and ' Orissa.	Gentral Provinces.	Assum	Coorg.	Tote
	A	F	Province.	Æ	AH.	æ	p#	##	† #	#	##	##	æ	##
CONTROLLER AND DEPUTY CONTROLLERS OF THE CURRENCY—		Ħ	Ħ	1						:	:	;	:	1,01,775
Pay of Officers Pay of Bstablishment Allowance, honoraria, etc.	64,036 1,82,012 27,368 48,412		::::	: ; ; :	37,689 42,139 8,286 21,416	::::	: ; : ;		. : : :	: : .	:::	: : i	: : :	70,328
Tolle	3,71,876		:	:	1,10,030	:	:	:		:				3,81,906
4'URBENCY OFFICES							9	7 7 9 9	o :			مونون		1,33,790
Pay of Officers Pay of Establishment Allowances, honoraria, otc. Supplies and services Contingencies	31,142 5,12,769 10,912 12,888 19,657	·. i i :	::::	10,667 1,69,002 5,102 510 13,860	44,643 3,23,702 20,511 1,217 21,982	: ! !	18,116 1,01,041 3,499 3,800 14,517	1,19,795 5,760 8,737 14,430	1,35,584 33,368 1,703 19,119		. ! : ! !	: ! ! ! !	. : : : :	13,61,893 70,075 23,855 1,03,575
TOTAL	5,87,368	:	:	171,66,1	4,12,055		1,40,896	1,66,370	1,96,352	:	:			17,02,188
CUBRENCY NCTE PRINTING PRESS— (Working Expenses.) Pay of Offers. Par of Establishment Allowences, honoraria, etc. Supplies as d services		:::	::::	i ! :	26,572 1,26,697 9,451 2,91,619	.:::	:::::	. :::	· · :::::	: : : :	; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;		1:1:1	26,572 1,26, 97 9,451 2,91,019 3,322
TOTAL	: ;	: ;	:		4,57,691	:	: :	:	:	:	:	:		4,57,631
Charges for remittance of treasure. Loss on note and specie remittances.	2,06,093	1,580	3,299	1,21,818	650 Fr.	(a) \$2,221	1,71,928	74,161	(.9,328	84,138	32,499	30,213	1,741	9,73,103
Works	2,06,093	1,680	3,299	1,21,818	157'60	82.221	1,77,668	2,472	. 69,328	84,138	32,499	30,213	1,741	9,51,595
TCTAL CHARGES IN INDIA	10.65,337	1,580	3,299	3,20,959	10,74,210	89,221	3,18,564	2,42,909	2,65,080	84,138	32,499	30,213	1.743	1.743 55,23,350
			(a)	(a) Adjusted	in India General books	eral books.								

56-F.—Currency Capital Cutlay not charged to Revenue. CAPITAL EXPENDITURE.

This capital major head, which was opened for the first time in the accounts for the year 1926-27, records the capital outlay on the construction of a new Press for printing currency notes in India. The working expenses of the Press are recorded under the major head "38-Currency". (See note under 'Currency' page 417). With effect from the 1st April, 1930, the accounts of the Currency Note Printing Press have been constituted on a commercial basis

No. 62B.—ACCOUNT of CAPITAL OUTLAY on the CURRENCY NOTE PRINTING PRESS during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year,	Fager diture to end of the year.
	R	- It
Central Government.		
Вомвач.		
Works	6,103	19,62,319
Cost of Land	2,111	8,738
Establishment . ,	(122	71,391
Plant and machinery	59,796	5,99,340
	68,033	20,41,788
	1	
Deduct-Transfers to Security Printing		75,161
	we have been a serious and subsequently becomes for	
•		
Total Capital Cutlay not charged to Revenue	(a)68,632	25,68,624
(1) Made up of:		Rs.
India	• • • •	29,857 88,640 185
	Total	68 632

XXVIII and 39-Mint.

GENERAL.

1. The Indian Mints produce, for circulation in India, silver, bronze and nickel coins. The entire coinage is a token coinage circulating at a value higher than the intrinsic value of the metal contained therein. Government therefore makes a profit on its coining operations. The net profit on silver coinage made in the past was used to build up the Gold Standard Reserve and did not enter the kevenue accounts of Government. No coinage of new silver is at present being undertaken. If it were undertaken, the resultant profit would be taken to the Revenue accounts, as the Gold Standard Reserve has attained the maximum fixed by an existing convention. The Revenue accounts receive full credit for the profits on bronze and nicked coinage under the head 'Mint.'

annual Trading and Profit and Loss Accounts and Balance Sheets appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government Commercial concerns.

REVENUE.

2. Percentage chargeable on the coinage of new rupees.—The net profits on new coinage of silver went in the past to the Gold Standard Reserve. To arrive at these profits, it was necessary to deduct from the face value of the coins produced not only the cost price and freight of the silver coined but also the estimated cost of production in the Mint. A fixed deduction of two per cent. on the face value of the rupees coined was made for this purpose and credited to 'Mint' as a set off against some part of the charges debited under the expenditure head. There were no receipts under this head during 1929-30.

Profit on circulation of bronze and nickel coins.—This represents the profit on the net amount passed into circulation during the year less the net loss on sale of metal and destruction of old coins. In years in which there is a net return of these coins from circulation into Government depôts, there will be no profit, but a loss which will appear under the expenditure head. The process of accounting by which this profit or loss is calculated is set forth in Account No. 63-A.

Fees for coining dollars, etc.—These are fees levied from Foreign Administrations to cover the cost of coinage undertaken for them by the Indian Mints.

Other gain on silver coinage operations.—Under this head are credited certain operative gains accruing during the process of coining silver, which are more than counterbalanced by operative losses debited under the expenditure head.

EXPENDITURE.

3. The Mint expenditure is set forth under the various descriptive heads in Account No. 63.

The head "Extra establishment and extra hours' pay" covers the cost of all temporary establishments employed in the Mints and all overtime pay whether for fixed or for temporary establishments. The number of hands employed depends almost entirely on the quantity of coinage in progress, but it does not vary in proportion to the coinage, as the greater the output up to the normal capacity of the Mint the less is the cost per lakh.

The charges debited to the head "Loss of weight in recoining old coins" under "Loss on coinage" record the difference between the face value of light weight silver coins withdrawn from circulation for recoinage and the value at Re. 1 per standard tola, and represent the wear of coins put into circulation. Under "Loss of weight in coining silver" is debited the loss arising in connection with the technical operations to which bullion is subjected in the Mints. It also includes the loss due to the amount of dirt on withdrawn coins, which is weighed in at first as silver but disappears in the process of melting. The head "Cost of copper alloy" shows the cost of copper used for reducing fine silver to the fineness required for coinage.

G. and GG.-Currency and Mint.

No. 63.—ACCOUNT of RECEIPTS AND CHARGES of the Mints in India, for the Year ended 31st March 1930.

CIMOU OTO T	Aarch 1930.			
	Calcutta.	Bombay.	TOTAL.	
RECEIPTS IN INDIA. her Gain on Silver Coinage Operations off on Circulation of Bronze and Copper Coins (See	#t 8,608	8,828 13	R 16,924	B
offit on Circulation of Bronze and Copper Coms (See Account No. 63 A) offit on Circulation of Nickel Coins (See Account No. 63-A)	4,07,265 16,20,438		4,07,265	
Law For	889	9,108 2,19,006	9,186	
set for coining Dollars, etc.	1,36,777	1,96,759	3,33,536	
Total India .	21,74,025	4,33,258	26,07,283	21,07,283
	Receiets	IN ENGLAND.	•	
	Scoreta	try of State		
Proceeds of sale of Indian coins	sent to England	for annay .	. £	
Ditto	converted into Exchange on d	Rs. at LI = Rs. itto	13, .	
Total Rud	TIPTS UNDER T.	HE HEAD " MIN	<u>"</u>	26,07,288
The strategy and Audited the Strategy and St	Calentia.	Bombay,	TOFAL.	
Character and Turns	 R	I R	R	
CHARGES IN INDIA. Mint and Assay Masters Establishment and Contingencies:—	40,853	80,252	1,27,105	
Mint Master's Establishment	00,847 33,232	37,978 31,937	98,825 68,169	
Bullion Establishment	53,017	88,331	1,41,348	
Assay Establishment	2,41,240	22,881 1,69,753	22,881 1,11,002	
Allowances, Honoraria, etc.	0,145	1,18,826	1,19,973	
Supplies and Services	3,901 2,72,972	5,554 2,13,147	9,455 1,86,119	
Total .	7,18,216	7,06,959	14,85,175	
* Odrama				
Loss on Coinage.— Value of copper, etc., expended for Mint use Loss of weight in recoining old coins	2,537 1,33,302	7,64,310	2,5;39 8,97,612	
Lord of weight in coining silver	1,232	71,684	72,916	
Cost of copper alloy Miscellaneous	689	1,116 7,990	4,424 8,629	
Total .	1,37,718	8,18,402	9,86,120	
Purchase of Local Stores	1,57,312	2,29,926	3,87,238	
Total charges in India .	10,13,246	18,45,287	28,58,583	28,58,583
	Secretary of State.	High Commis- stoner.	Total.	
CHARGES IN ENGLAND.	£	£	£	
Expenses in connection with recruitment	{ · ·	62 2,453	62 2,453	
Leave Salaries and Deputation Pay Sterling Overseas Pay		657	657	
Stores for India	8	5,658	5,658 6	
Total charges in England &.	6	8,830	8,836	
	Ditto converte Exchange	ed into Rs. at on ditto	£1=Rs. 131	1,17,812 989
	TOTAL CHARGES	UNDER THE HE	D "MINT".	29,77,334
	Calcutta.	Boml	oay.	TOTAL.
CHARGES ON ACCOUNT OF THE MINT FALLING UNDER OTHER HEADS OF SERVICE —		_ }	R	H
Pensions and Gratuities to Mint Servants	32,5 2,4		34,120	66,64
Value of Printing executed by Government Press .	2,0	95	250 101	2, 697 2,1 96
Audit Charges Expenditure on Mint buildings	11,5	44	9,000 9,489	20,544 9,48
TOTAL .	48,6	07	52,980	1,01,5%
Estimated value of Mint Buildings, Plant, etc., on 31st March 1980		87 11		14,68,212

⁽c) Less than 21.
(b) Values of Mint Buildings in Calcutta have been removed from the Mint accounts by transfer to P. W. D. books.

			Ассоият от Соги.					Ассотит ов Ресори.		
	Balance in Depôts and Mints on 1st Apill 1929	Now Coinage during 1929-30.	Total,	Passed into crediation during the year,	Balance in Depôts and Alints on 31st March 1930.	Bolance, being the unappi opinicd picki, on	Gross Profit on coinge during the year.	Total for Appropriation,	Profit on Com passed unto eventation during the year.	Balance, being the unaphopriated proff, on
	1	ea	æ	4	40	IJ	Ŀ	α	G	180 march 1880.
	A# -	£ ‡	# *	f#	#	##	#	群	A‡	q
	2,88,944	11,38,600	14,27,544	9,01,688	5,25,956	1,65,182	6,87,402	8,52,584	5,38,463	3,14,121
	30,27,616	46,63,500	76,91,116	20,23,648	56,67,470	97,85,117	42,82,508	69,67,625	18,33,285	51,34,840
- 1	93,16,560	58,02,100	91,18,660	29,25,234	61,93.426	29,00,299	49,19,910	78,20,209	23,71,748	54,48,461
	•			•				Вютае (г	Bionze (and Copper) Comage Account.	Niekel Connge Account.
						•			R	r#
				Profit on Circul	Profit on Greulation as in Column 9 shove	n 9 sbove		.	5,38,463	18,33,285
				Deduct-Loss (Deduct—Loss on Destruction of Coins, etc.	Coins, etc.		•	1,31,198	2,12,797
				Ивт рвов	Ner profit credited to Revenue (See Account No. 63)	Rbvenue (Soe 4	decount No. 63)	•	4,07,266	16,20,488
									,	

No. 64.—STATEMENT showing Coinage Operations at the Indian Mints during the year ended 31st March 1930.

	CALOU	rra.	Boy E	141.	1.1	4 D
	Number.	Value.	Number.	Value,	Number.	v _{alue} .
-		B		ft	ľ	R
SILVER.			-			
Birtan Government half rupes size coins .	30,000	15,000	•••		30,000	15,000
Quarter Rupee	720,000	1,80,000	,		45v'0uu	1,80,000
Hong-Kong Dellars			9,535,07;	2,10,38,941	9,535,075	2,16,38,944
Nichel.					1	
Two annas	16,208,000	24),26,000	,		16,208,000	20,26,000 *
One anna	42.200,000	26,37,500	4.04		43,200,000	20,37,500
Brunze.						
Single pice	64,000,000	10,00,000			61,008,000	10,00,000
Half-pice	7,654,400	59,800			7,354,400	59,8(X [*]
Pre pieces	. 15,129,600	78,800		•••	15,129,600	78,800
,						
			٠			
Total	. 145,942,00	G 59,97,100	9,585,075	2,10,38,944	155,477,075	2,76,26,04

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Section H.—Civil Works (charged to Revenue).

Revenue, Rs. 1,28,34,076.

Expenditure, Rs. 14,06,66,697.

					AMOUNT	OF EACH AC	COUNT.
Major Head.	No. of	DETAIL OF ACCOUNTS.		Page.		Major He	AD TOTAL,
	Account.				Detail,	Revenue.	Expenditure.
					R	R	Æ
Civil Works	65	Receipts—Central		430		22,65,456	•••
(Charged to Revenue).	65A	Receipts-Provincial	.]	431		73,09,770	•••
i	66	Expenditure—Central		483	•••	***	2,58,27,070
	66A.	Expenditure—Provincial		435		•••	11,19 ,70,099
		Expenditure from Central B	leve-				
	€6B	Original Works—		ĺ			
		Buildings		457	48,24,101		
	66C	Repairs—					
		Repairs to Buildings		439	39,77,617		
		PROVINCIAL EXPENDITURE-	`				
	66D	Original Works-					
		Buildings		411	2,50,59,009		
	66E	Repairs—					
		Repairs to Buildings	•	443	1,13,74,428		
Interest on Capital out- lay on Hydro-Electric Scheme.	66 F	Expenditure—Provincial	•	444			58,716
Bombay Development Scheme (Charged to	66G	Receipts-Provincial	•	446		32,58,850	
Revenue).	66H	Expenditure—Provincial		447		•11	28,15,812
		Total	•			1,28,34,076	14,08,66,697

Section H .- Civil Works Charged to Revenue.

The expenditure brought to account in this section relates to the cost of departmental buildings, communications and other works where this is treated as a charge against revenue. The outlay on such buildings and roads projects and allied works of permanent public utility as are definitely recognised as a charge against capital is dealt with in Section HH. The interest charges on the Capital expenditure on the Hydro-Electric Projects in Madras have been shown in this Section in 1929-30.

XXX and 41—Civil Works charged to Revenue.

Buildings and communications in the Civil Department are classified as "Civil Works" in contradistinction to "Military Works", the term applied to similar works connected with the Military Department.

2. Prior to 1921-22, a distinction was maintained throughout the accounts of Civil Works between "Works in charge of Public Works Officers " and " Works in charge of Civil Officers," the latter representing transactions of civil officers of other departments acting as agents of the Public Works Department. It was, however, recognised that the latter class of works could no longer be retained in the Public Works Accounts under the new conditions created by the Reforms. Whereas all revenue and expenditure relating to Public Works in charge of Officers of the Public Works Department must necessarily be charged to their grants, transactions connected with any building works which a Governor may assign to the departments using or requiring them must, in consonance with the rules framed under the Government of India Act, he treated as revenue and expenditure relating to the major heads under which the ordinary transactions of the departments concerned are booked. Similarly, where the administrative control of any Central Government building is formally transferred to the department using or occupying it, the connected receipts and expenditure are charged to the major head relating to the department concerned. nowever, works the administration of which has not been transferred from the Public Works Department are by mutual arrangement executed by another department on behalf of the Public Works Department, the charges in connection with them are debited to Public Works grants.

REVENUE.

3. The receipts are comparatively small and are classified under descriptive heads in Accounts Nos. 65 and 65-A which do not eall for detailed explanation.

EXPENDITURE.

- 4. The Local Governments execute works not only on their own behalf but on behalf of the Central Government also. Examples of the latter class are Currency Offices, Customs Houses and the like. The revenue and expenditure connected with such works are accounted for directly in the Central Section of the major heads "XXX and 41—Civil Works". In a few cases, however, such as works executed on behalf of the Military Engineer Services which have a separate budget, the Railway and the Posts and Tolegraphs Departments, which are commercial departments, and the Archaeological Department in respect of works on ancient monuments, or where the buildings have been transferred to departmental control, the receipts and expenditure are recorded under the major heads relating to the departments concerned.
- 5. In all Governors' Provinces except Assam, expenditure on Provincia! Civil Works other than the construction and maintenance of residences for Governors of Provinces and works relating to certain areas which have been declared as "Backward Tracts" is "Transferred' expenditure. The Governors of Pihar and Orissa and Burma have, however, in exercise of the powers vested in them under rule 7 of the Devolution Rules, treated the expenditure on all buildings relating to Reserved Departments as 'Reserved' expenditure.
- 6. The different varieties of buildings and communications constructed by the Public Works Department are exhibited in Detailed Accounts rios. 56 and 66-A. Expenditure upon each of these classes is sub-divided into outlay on 'Original works' and on 'Repairs'. Under the former is included all new construction, whether of entirely new works or of alterations and additions to existing works; as well as repairs to newly purchased or previously abandoned buildings, which may be necessary before they can be brought into use. It also includes all substitution of one variety of work

for another, such as that of a tiled for a thatched-roof to a building, where the new work represents a genuine increase in the permanent value of the property as an asset. The sub-head 'Repairs' covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

- 7. The charges for 'Establishment' and 'Tools and Plant' are recorded under separate sub-heads for the Civil Works as a whole. The recorded charges are rough approximations only, as Public Works establishments are generally joint establishments employed on works charged under two or more heads of account. A fuller description of the method of distribution of establishment and tools and plant charges in the Public Works Department will be found on page 605.
- 8. The charges under 'Grants-in-aid' represent contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.
- 9. The head "Appropriation to the Road Development Fund" has been introduced in the accounts for 1928-29 to record the annual lump grants from Central Revenues to the Road Development Fund (see notes under Account No. 89-B page 640).

No. 65,-4CCOUNT of RECEIPTS from CIVIL WORKS during the Year ended 31st Maich 1930.

Control Triangle Control Tri						K	INDIA GANERAL	RAE.						 10α, αοι			·m)							
10,756 2,61,890 4,470 34,580 5,580	Brads or Bryzhum.		Delha Province (4),	Viceregal Estates.	Simit Imperial Choic.	radonin bns mannah	Complet India,	Reip 'fara,				'triques urbut_avier	Ta tairic ufati	Morth-West Prontier Pr	Madass.	Bombay (b).	tdats untbutout launoti	,dn,an't	1901 min. 	asser on and blass.	Contral Provinces.	чинь ү	'Sama'	Grand Torae.
Harding Hard	Central Govern- ment,	群	#	p#	F	A	æ	æ	pa)	##	# 		<u>-</u> -	æ	##	#	æ	e#	æ	#	AR .	F	act -	Ħ
ctric Indalls. 68					2,52,886	4,599		23,530	888,3		·	77			15,400. 2,	,23,426 13	1,43,722	Ğ	12.563	35,953		266,31		
tar Surply and inclinations			× 8,41,349		1,034	3,470	2,807		1,180					3,110	:	2,503				9,786	978	82	^	19,47,135
Torle Concetency 8,542 486	obs of Water Supply and smitary Installations			:	:		310		137	•				7,486	တ	294	1,236	:	1.7	98	Sel			
Texpenditure 4.64 6,076 1,363 2,777 214 8,386 6,559 81,389 128 11,410 11,410 11,001 11,410 11,1410 11,410 1	on ments		437	:	;	:	22	82	90	:		3,053		395	9,238	4,257	1,443	:	721	862	1777	1 4		00 200
Expenditure 404 6,076 1,863 2,777 214 8,866 6,959 31,389 128 379 1 (8,074 1,11,416 8,886 1,960	y Receipts	:		:	:		26,060	:		•	-		-		- 	٠ .			<u>.</u> !			570)	}	Coo o
Total . 22,008 9,58,817 12,526 2,74,835 10,960 75,299 84,571 84,618 7 14,6117 18,589 12,052 8,37,928 8,70,461 7 15,126 12,528 2,71,262 10,960 75,088 84,780 84,780 84,629 12,1262 12,1	veries of Expenditure	464	6,076	1,363	2,777	21.4	8,386	6,959			-	3,074	•		975	1,105	17,310		. 1	1.878		143	:	1 90 0 12
22,008 9,59,317 12,528 2,74,835 10,860 75,299 34,571 86,605 1,281 773 14,78.070 64,659 65,629 86,035 2,37,923 3,70,461 75 15,053 42,245 8,418 15,586 10. 21,982 9,41,226 12,528 2,71,252 10,960 75,299 34,730 86,603 1,141 8,73 14,55,851 64,669 45,143 28,057,763 75 15,053 37,380 8,418 6,772 10.9	ellangous .	2,174	1,11,416		18,188		9,006			144	1,46				10,027	6,338	3,358	e	<u> </u>	1,016	47.	145	: :	1.90,132
21 18,091 3,583 211 141 2 140 22.159 16,156 556 129 2.695 4,555 4,541 25,1326 9,41,226 12,526 2,71,252 10,960 75,088 34,730 86,103 1,141 3,73 14,55,851 64,609 45,143 28,052 2.87,794 8,67,763 7.3 15,058 8,418 0,172 109	TOTAL .	<u>'</u>	9,59,317	(2,528 2,						!	=	t	1	ļ			,70,461	1 12	15.053	42,243		5,586	- 23	28,45,812
21,982 9,41,226 12,526 2,71,252 10,900 75,088 34,730 86,E03 1,141 ,873 14,55,881 64,669 45,148 28,052 2,87,794 8,67,763 73 15,C58 8,418 6,172 109 22	or Refunds	15	18,091		3,583	:	211	iffi						931'9	556	199	2.698	:	:	4,555	-	7,414	:	55,65.1
	L BROKIPIS OF THE PERAL GOVERNMENT.		3,41,226 1.	95969	ļ		٠ ـ ــــــــــــــــــــــــــــــــــ			14.8	. 7	,				87,794 8,	67,763	[5	15,053	37,360		1	- 	12,21,21
				-			-			-			_	-							dendadan g			

(s) Includes transactions on account of the Central Division at Debra Dun. (b) Includes transactions on account of Western India States, Agency.

Total Protikcial Receipts (as per Account No. 65A.) Total Receipts from Civil Works

Receipts in England—

High Commissions:—
Refund of Honze Rent

Ditto converted into Ra. @ £1=Rs. 13\{\frac{1}{2}}\)

Exchange on ditto

No. 65A.--DETAILED ACCOUNT of Provincial Receipts under Civil Works for the Year ended 31st March 1930.

						t Mar		 ,					
	Govern-	Govern-	Govern-	Govern-	Puni	В.	Burn	A	Govern-	Govern- ment of	Govenn-	Govern-	
	ment of Madras.	ment of Bombay.	ment of	ment of United	ment of]	Lyallpui Electifi- cotion Project,	Govern- ment of Burma.	Shan States Federa- tion.	Govern- ment of Bihar and Oussa	Central Provinces and Berar	ment of	ment of Coorg.	TOTAL.
	R	R	Ð	R	Đ.	R	æ	R	Æ	Æ	R	Ħ	R
Provincial Governments.	5 97 914	6,00,542	3,47,770	71,297	3,1 5,519	74	8,30,756	52,102	5,22,335	3,50,601	98,585	10,893	8 7,37,788
ts or Electric Instal-	0,01,012	0,00,012	9,21,710	7 2,207	0,17,010			·			,,		,
tions . · ·	9,76 2	31,146	5,641	2,288	1,931		5,689	529	31,7 2 8	20,513	2,649		1,05,876
ts of Water Supply of Sanitary Instal- tions	2,679	4,096	2,840	435	1,440		7,578		16,857	3,951	750	69	40,484
y Receipts .	•••	63		1,31,320	***	. 	•••		•••	45,680	1,07,134		2,84,647
on Roads	3,36,683	9,48,703					•••		•••	12,588	8,575		13,06,549
veries of Expendi-	i,11,507	88,574	1,04,509	44,702	67,097		2,32,761	3,776	94,827	22,278	31,761	21,722	7,74,414
est on Cemetery downents	•••	18			,,,		**1		• • •			.,,	18
pts from Wo kshops	85,257	8,450		•••	***		•••		•••	11,005	•••	•••	1,04,712
reries of indirect rges from Govern- nt Commercial dertakings	•••	•••		.,,	4**		18,400						18,400
eries of invest- its in Govern- it Commercial dertakings		4	/**	•••	•••		24,220)			•41	••	24,220
llaneous	1,06,078	4,61,214	1,52,355	85 ,43 0	2,83,19	50,250	1,06,090	7.424	86,470	56,716	2,57,767	3,474	16,56,465
Total	11,83,270		1	1 1		1	12,26,48 3,40,69	1	1	5,2 3 ,282 5 19,378		1	80,63,573 7,45,320
	01,07	09,012	00,017	7,009	13,700			120,000	1,00,20	20,010		202	1,20,020
RECEIPT: IN	11,51,70	20,33,794	5,24,898	3,28,363	6,50,33	50,276	8,84,79	51,09	6,45,56	5,03,909	4,47,678	3 5,954	78,08,250
pre in En ≇land				£	£		£		-	£.			
h (Iommissi oner.					10			2					
aneous .				7	10				-	-			
				H.	R		R			£			
converted into Rs				98	1,946		20			41			1,505
ge on ditto	•••		•••		12								35
~Provilotat Receipts	11,51,70	1 20,33,79	5,21,89	3,28,461	6,51,69	1 50,27	·	<u> </u>	6,45,50	5,08,95	0 4,47,57	8 85,95	473,09,770
	1				7,0	L,967	9,8	5,910		}		1	

No. 66.—ABSTRACT ACCOUNT of Expenditure on Civil Works (Charged to Reve

					India G	enere.						
	Military Engineer -m- Chief.	Delhi Provinco. (a)	Vicoregul Estates	Simla Imperia Circle.	Andaman and Nicobar Islands.	Central India.	Ra putana.	llydera- bad.	Kabul Loga- tion.	Indepen- dent Per- sun Gulf Division.	Other	Fotal.
Central Govern- ment:—charges in India.	R ·	łt	lt	R	R	#E	15	R	R	R	R	R
ORIGINAL WORKS												
Buildings (See Account No. 66-B.)	60,594	17,75,728	1,15,874	63,953	56,884	47,949	2,74,012	20,797	2,05,942	,093		26,23,226
Communications	···	2,05,399			33,526	48,585	64,823					3,52,33
Miscellaneous .		7,855			9,288		1,793					18,914
Account No.	2,02,824	12 03,535	2,95,655	2,76,187	53,219	67,006	75,611	25,726		8,618		2 2, 13,381
66-C.). Communications	10,192	5 91,326			8,239	3,20,095	2,24,293	,				11,54,145
Miscellaneous .	1,376	2,43,718			5,169		81		•••			2,50,644
Total Original Works and Repairs.	3,01,986	40,:12,562	4,11,029	3,40,140	1,66,625	4,83,635	6,40,610	46,523	2,05,813	10,711		66,42,669
Establishment (See Account No. 80.)	70,867	5.83,574	80,770	1,24,718	48,223	1,37,233	1,56,741	10,243	•••	6,123 	62,190	12,78,491
Tools and Plant (See Account No. 81)	4,657	72,899	4,140	1,070	3,257	17,416	22,529	392	•••	111		1,26,230
Grants-in-aid		3,03,528							,	•••		3,03,520
Suspense		17,220	515	1,086	9,550	137	-1,671	- 6	••	1,87,510		1,53,884
Appropriation to Road									•		97,47 , 883	97,87,883
Development Fund. Deduct—English Cos of Stores and Estab lishment.	t	11,184		13,632	86	2,165	26,275				697	. 11 4,9 80
Total Charges in Indi	3,80,319	49,44,154	4,96,493	4,53,332	2,07,869	6,33,956	7,91,940	57,142	2,06,412	1,05,212	98, 19,376	1,82,87.060

NUE) from CENTRAL and PROVINCIAL REVENUES during the Year ended 31st March 1930.

6,16,436 34,398		North- West Frontier Province.	Madras	Bombay.	Bengal including Sikkim.	United Provinces.	Punab.	Burna.	Bihar and Orissa.	Central Pre- vinces and Berar.	Assam,	Goorg.	GEAND TUTAL.
6,16,430 34,388 115,05 44,408 63,618 15,181 26,265 719 39,78, 16,58,470 898 1,989 1,63,686 15,484 2,463 30,27/ 2,58; 12,41,691 32,96,507 1,11,157 7,65,515 8,38,079 88,440 61,724 97,189 23,039 50,684 719 1,31,09 2,88,735 4,22,400 19,301 1,56,773 1,47,177 30,241 18,388 19,693 5,693 9,084 161 23,61, 1,024 2,116 250 250 8,06; 2,463 9,084 1,024 2,116 250 250 8,06; 2,68; 1,04 1,493 307 1,441 113 2,564 2,664 2,665 8,065 8	æ	R	H	R	R	R	#	R	1	R	£	R	R
5,162	9,38,454	6,07,087	40,888	3,61,750	62,946		7,710	17,266	43,551	8,758	21,966	•••	48,23,60
5,162		6,16,436			34,398					}			10,08,16
16,58,470 898 1,998 1,93,586 15,484 2,463 20,276 2,58; 21,241,691 32,96,567 1,11,167 7,05,515 8,38,979 38,449 61,724 97,169 23,939 50,684 719 1,31,09, 2,88,735 4,22,406 19,301 1,56,773 1,47,177 30,241 13,388 19,693 5,933 9,081 161 23,91,118,610 35,710 1,652 8,325 10,484 881 1,104 1,498 307 1,441 113 2,56, 1,024 2,116 250	5,152										***		24,09
	2,98,085	8,24,574	69,376	3,39,617	5,47,587		15,255	44,458	53,618	15,181	26,265	719	3 9,78,11
12,41,601 32,96,507 1,11,157 7,06,515 8,38,979 88,440 61,724 97,169 23,939 50,684 719 1,31,09. 2,88,735 4,22,406 19,301 1,56,773 1,47,177 80,241 18,388 19,693 5,983 9,081 161 25,91,31,09. 18,610 85,710 1,652 8,325 10,484 881 1,104 1,493 307 1,441 113 2,563, 1,024 2,116 250 8,08,1	•••	16,58,470	893	1,998	1,93,586		15,484		•••	•••	2,453	•••	30,27,02
2,88,735	•••			2,150	462		••					•••	2,53,25
15,610 85,710 1,652 8,325 10,484 881 1,104 1,493 307 1,441 113 2,56,	2,41,691	32,96,567	1,11,157	7,05,510	8,38,979		38,449	61,724	97,169	23,939	50,684	719	1,31,09.26
1,024 2,118	2,88,735	4,22,406	19,301	1,56,778	1,47,177		80,241	13,383	19,693	5,933	9,081	161	23,91,37
-481,80,291	18,610	85,710	1,652	8,325	10,484	•••	881	1,104	i 1,493	307	1,441	113	2,56,35
Charges in Englard Secretary of State High Commissioner Total	•••			1,024	2,116					250		•••	8,08,91
Charges in Englard. Storetary of State. High Commissioner. Total.	-48			1,80,291				• • • • • • • • • • • • • • • • • • • •			5,931	•••	-32,48
Charges in Englard. Scoretary of State. High Commissioner. Total.	***			•••			•••				•••	•••	97,87,88
Charges in Englard. Charges in Englard. Secretary of State. High Commissioner. E Charges in Englard. Secretary of State. High Commissioner. E Charges in Englard. Standards Association Standards Standards Scoretary of State. High Commissioner. Total. 500 1,995 1,995 1,995 1,995 1,338 1,388	•••			1,197			•:•	***					56,18
Charges in Englard.	5,48,988	\$8,04,683	1,82,110	6,90,149	9,98,75 ₆	•	69,571	76,211	1,18,355	30,429	55,275	863	2,57,63,17
Standards		<u> </u>				£	Secretary of	State.	High Commis	sioner.	Tora	L	
Association		Charges in Englard.											
Total Ditto converted into Rs. at £1=\frac{\pi_138}{3} 1,338 1							£		£	}	4	3	
tore for India	ontribution Associatio	n to the		_		ndards	£				.1		
iscerdianeous Expenditure 74 91 165 TOTAL 574 4,180 4,754 Ditto converted into Rs. at £1=\frac{1}{3}\$ 63,3 Exchange on ditto	Associatio	n to the	British	Engineer		ndards				1,995	£	500	
Total . 574 4,180 4,754 Ditto converted into Rs. at £1=\frac{123}{3} 63,3 Exchange on ditto 5	Associatio eave Salar	n to the n . ries and Dep	British	Engineer		ndards						500 1,995	·
Ditto converted into Rs. at £1=R13\frac{1}{3} \cdot \c	Associatio eave Salar terling Ov	n to the	British	Engineer		ndards				1,338	£	500 1,995 1,338	;
Ditto converted into Rs. at £1=R13\frac{1}{3} \cdot \c	Association eave Salar terling Over for In	n to the on · ries and Dep erseas Pay	British putation F	Engineer		ndards		500		1,338 756	4	500 1,995 1,338 756	;
Exchange on ditto 5	Association eave Salar terling Over for In	n to the on · ries and Dep erseas Pay	British putation F	Engineer	ing Sta	· · · · · · · · · · · · · · · · · · ·		74		1,338 756 91	4	500 1,995 1,338 756 165	;
	Association eave Salar terling Over for In	n to the on · ries and Dep erseas Pay	British putation F	Engineer	ing Sta	· · · · · · · · · · · · · · · · · · ·		74		1,338 756 91	4	500 1,995 1,338 756 165	;
Total expenditure of the Central Government 2.58.27.	Association eave Salar terling Over for In	n to the on · ries and Dep erseas Pay	British putation F	Engineer	ing Sta			74 574		1,338 756 91 4,180		500 1,995 1,338 756 165	63,38%
Total expenditure of Provincial Governments as pre Account No. 66 A 11,19,70,	Association eave Salar terling Over for In	n to the on · ries and Dep erseas Pay	British putation F	Engineer	ing Sta			74 574	to Rs. at £	1,338 756 91 4,180	·	500 1,995 1,338 756 165	502

No. 66A.—ABSTRACT ACCOUNT of Provincial Expenditure under Civil Works (Charged to Revenue) during the Year ended fist

	GOYER	Government of Madras.	GOVERN	Governy Ray, of Boxiday,	GOVELSWEST BENGAL	A	GOVETNAPYT OF United Profixees.	TYT OF OTINGES.	GOVERY	Gorranest of Pexile.	Govennazay Berna	N S	Givernment of Benedand Obessa.		GOVELTMENT OF CENT AT PLOYINCES	GOTELNMENT A ASSAM.	MEST OF	GILETY-	7277 374287 4888484	T: Tat.
	Reserved	Trans-	Reserved.	Tinus-	Reserved	Trees	Reserved	T.uv. E	Bescreed.	Time.	Reserved. T	Transferred.	Trans-	Pe-erwei.	cā. Tret =-	Legerred.	Trene.	13 13 13 13 13 13 13 13 13 13 13 13 13 1	TIOY.	
ORIGINAL WORKS:-	#	pp.	#	FF.	RF4	#	#	At A	#	SE SE	Æ	F#	#	Lts	FH	CE .	i as	a#		#
Buildings (See Account No 66D). Communications . Miscellaneous	<u> </u>	6,19,862 —1,885	40,821	11,83,°16 7,02,1.5 11,184		74,328,22 30,05- 12,805 2,0.,.3-	Ē	1,82,94.9 8,11,507,	91,319	46,8° 08; -4, 795; 1,24,356	5,48,1 <u>90</u> 1,71,055	13,57,256 (2) 66,51,199 56,247	(31, 3,97,19,22,00 40,552, 4,41,567 27,500	60 327,015 667 6.5 7.597 11.455	16.08.7 [2] 2. 87.8 [3] 2. 87.8 [3]	7,50.955 IS-28,563 1,75 - 541 IS-3 15,451 8,912	: ! •	100	20 22 2 20 20 2 20 20	1,6
Bepains— Buildings (See Account No. 66E) Communications Miscellaneous	2,87,827 4,50,115	11,53,341 6,96,344 15,134	2,88,926	16,15,538 36,03,452 32,176	8,73,F87	8,73,FE7_25,26,177[1,18,312 8,22,560(,15,_8,707		1,91,985 34,51, ⁷ (3 55,717	80,982 1,1952	12,26 ° 55 5',7 7.7 (0)	7, 12, 470 1,6° 452 1,411	7,44,455 45,57,52 2,78,116	7,11,757 8,757 1, 1,913 9,77, 18,9	8,75,11(1,14,14) 9,7,01(1,14,14) 1,3,004	15 7.11,116 4 5.11,22 5.11(22)	6 4,37,592 (22,15,332 7,031,	i : ;	2,150	9, 5, 7, 8, 8, 1. 1. 2, 6, 8, 1. 1. 2, 6, 8, 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	STATE OF THE STATE
Total Original Works and	14,45,19	73,86,919	2,53,750	71,80,681	71,80,68112,83,320 31,88,_10		1,57,783 5	52,75,181	11,793	1,25,14,16,1	36,37,538	1,36,73,04)C,35,721 87,45,581	21.58,515	15 1. 40,30	1, 4:, 307 58,17,98c.	:	2, 2, 3, 4, 5, 6, 1	. 23752550	BUILTY.
shment (See Ac-	6,49,119	23,62,175	88,779	21,56,671	2,01,731	15,50,7	85,974	12,08,130	IF,703	25,74,132	5, 1,682	36,C4,238		17. 9,72,330	0,55,150	(10,78,523)	:	59,:13		6,58,0,555
Account No. 81)	186,581	1,31,719	15,563	2,65,911.	14,738	111,859	9,510	67,735	1,:49	1,41,243	95,674	2,49,700	14,537, 00,725	25 47.521	3, 1,64 880	0 1,71,197	:	41,155	is Fi	17,11,556
Grants-in-and	;	65,69,733	:	16,62,034	8,922	2,53,901	.TT	'4,77,±95	•	7,77,110	_0.8.0_	17,15,103	53,244 4,57,559	 699	:	:	6,75,940	30,000		
Sarpense	•	-2,47,660	:	95 53%	3,315	11'',0',	:	10,557	:	1 ir 836	1	-5,04,501	10,787 55,9	.5. <u>.6.</u> 5	589°55 — 25	5 35,273		39,675	-:4,114	7:11:Set
Investment in Gevernment Commerci i undertakugs.	:	:	:				:			:	i	41,311	:			:	:	፥	-	11,311
Loss on Government Com- mercial Undertakings	:	:	:	. :.			:	•		:	į	ე09'6	:	-		:	:	į	:	nzgr)
Contr. Forer	:	:	:	,	:		•	1,500	;		į	:	2,401 76,026		;	:	:	•		77,030
Capital Expendence charged to Ordinary Re-	:	:	:	:	:	:	o.i	=3F 68'18		÷	:	•		:	:	:	:	:	:	21.50,491
Deduct—English Cost of Stores and Establish- ment	ş	4,03,205	:	3,47,672	I	1.22,008	•	1,20,006		25,113		050 of 01	12.53 C.50.01	7	716'14 Ctf	57,058	:	4.1C3	186'78	25.78,412
New Expenditure in Expension in Experience	1,81,	20,60,8.4 1,90,89,671	8,58,092 1.03.231	8,88,092 1.63,2,03,15,12,056,70,41,567	5,12,055 79,41		1,95,639 48,06 827		1,217,12,1	1,147.5 1,75,(0,931	45,21.574 1,	1,53.	32,44,342 +8,38,297	1 ~1_/_	347,23,657,56,C2,74C	126,01,07	6,75,940	3,66,738	-4,46,536	10,59,91,637
							,2,00	0.50	٠ ١٥،٠	1	-, 11.Co., 1-0	07/6	60,02,030	<i>-</i>	et 57,797	For or or	=0.5°			

Charges in England	Secretary of State. Law charges in connection with an appeal from India	Kigh Commissioner.	Lesve Salarice and Depu- tation Pay 8,002	Miscellaneous—Travelling Expenses, etc 116	Starling Oversons Pay 7,631	Stores 14,108	Expenses connected with recruitment 114	29,065	Total Charges in 29,993	## ##	8,303		FUCIAL BEAFERDITURE FUOR PROPERTY 20,60,894 1,64,92,878 3,88,092 1,11,69,701 15,12,056 80,68,875 1,95,69 46,26,983 1	1 85 59 770
#} 	:]	14,800	·····	7,5	8,8 	:	25,890		32. RB. 844.704	2,858)92 1,11,69,7	1 1 5 57 000
		<u> </u> [900	 98	7,551	3,810		360	60		28		701 15,12,00	٦
	:		6,138	129	2,812		:	9,079	640'6	E	-		56 80,63,875	1 200 24 20
	:		:	:	;	:	:	:	:	R#		:	1,95,469	
41	:		5,835	45	8,592	:	:	8,972	8,972	£ 5	669,41,1	2	40,26,9331	
4 1	:		:	:	:	:	:	:	÷	a‡	:	:		
	:		7,985	61	910°9	705		18,770	. 13,776	A# 68	1,500,001		29,753 7,07,76,044	20.00
4			i	:	:	:	:	:	:	群		•	45,24,894	0 7 30 750
} }	·· :		17,935	123	12,067	85,715	¥∄	1,15,224	1,15,224	#1 6	120,00,01		45,24,894 1,81,87,885	014
역 	:		:	:	785	:	:	785	785		10,455		33,51,881,538,388,26,83,489,5674,66870,07,976,3,75,940	00 00 00
43	. :		1,816	:	9,638	F 97	i	4,718	4,718	-	Ten I		13,81,738/21	1
4)	:		818	:	628	:	:	1,114	1,414		1302	2	1,84,489 56	- }
 -	i		4,183	:	1,220	 i		6,352	5,352	<u> </u>	71,353		74,658 70,	
ଳୀ	:	<u> </u>	1,716	i	2,527	:		4,243	4,243	p#	66,582	470	7,976,77	- } - -
4	-:	<u> </u>	:				•			#	:	:		1
	·		300	:		ıĢ	:	305	305	22		<u> </u>	1,00,811 24,7	
41	:	1	369	<u> </u>	828	610	:	1,807	408'1	gg gg	61	191 24,384	24,70,811,19,70,000	

No. 66B .- CLASSIFIED ABSTRACT of EXPENDITURE fro

•						}			Ge	квить Дриг	NIRTRATION	.			•
Padylnos.	Castoms.	Taxes on Income.	Salt.	Optom.	Land Berenue.	Ercise.	Porest.	Residences for Governor General and Heads of Administrations.	Residences of Members of Executive Council.	Lexislative Chambers and Residencia for Members of the Legis- lature.	Secretariat and Mead- gaarters Establishment	Commissioners and District Officers.	Andit.	Administration of Justice.	Item No.
to seemen or to part of the seemen of	R	R	R	n	H	R	R	H	R	£	£	It	R	n	_
Military Engineer-in-		•••						!							1
Delhi Province		879			3,854		* 3,06,193	4 ,08,661	1,09,121	10,618	5,29,520	14,051		2,561	2
Viceregal Estates					•••			1,15,279							8
Independent Persian Gulf Division.						•••			•••			•••		•••	4
Simla Imperial Circle .								19,547	•••	11,053	37,112			•••	5
Baluchistan	2,904	4,726			25,177		•••	42,927	***			09,288	•••	8 3 8	6
North-West Frontier Province.	•				ยรด			96,428			9 2,069	70,727,		8,249	7
Madras	6,080		3,950					•••			• •	••	1,099		8
Bombay	1,64,271		50,673					(c) 11,903	•••		(c) 18,226		•••	(c) 1,019	9
Bengal (includind Sik- kim.	2,579	1,045	12,255					***	' 	••	•••		2,718		10
Andaman and Nicoba Islands.				•••		•••			1 1 1		•••	•••			11
Rajputana .					3,328	264	899	3,689	•••		4,929	2,777		1,400	12
Punjab	· ···	•••	•••		•••		••				•••				13
Burma	. 8,42	8	251	•••							•••				14
Bihar and Orisea.	•	•	***				,,,	•••			•••		43 6		15
Central Provinces		•••	•••							,			637		1.6
Central India .	. .				R9	618		6,477	,		1,162			99	17
Hyderabad .								8,381			1,518			,	18
Assam										1.			535	***	19
Kabul Legation .													•••	***	20
Total	1,84,8	8,150			32,708	1		7,07,59	1	1	6,84,56	1	5,455	14,169),

^{*} Represents mainly expanditure on works connected with the Porest Besearch Institute Project, Dehra Dun.

ENTRAL REVENUES on ORIGINAL WORKS-BUILDINGS during the year ended 31st March 1930.

Jafls and Convict Sottlements.	Police.	Ports and Pilotage,	Keelesiastical.	Political.	Scientille Departments.	Education	Medical.	Pablic Health	Agriculture.	Aviation,	Currency.	Mut.	Civil Works.	Stationery and Printing.	Meclaneaus Departments.	Losses on Stock,	GRAND TOTAL
æ	R	H.	æ	R	R	R	R	B	R	R.	£	₽	R	R	R	R	R
•••	•••	"	60,594	1		···			••								60,594
7,962] 1,61,742 	7	97,958	1.757	880	11,059	27,791		73,026				6,784	2,37			17,75,728
	•••															95	1,15,874
•••				2,093													2,093
•••			170								-		1,998	845			68,953
6,98,579	11,637			22,423	195	14, 762	32,038	•••	304	•••			12 220		430		9,38,454
2,94,589	45,296		d93	26	84	13,426	7,871	•••	4,643	•••	•••		14,401	•••	48,105		6,97,087
	•••	104	28,433	3,918	1,525	•••		•••		•••	1,061	•••		•••	422	•••	40,888
(e) 5,004	(e) 5 4, 199	8,043	1,504	6,948	1,568	(P) 4.937	(o) 6,431	(d) 797		2,363	4,320	2,489	(o) 22,050				3,61,750
•••	•••	4,410	1,359		11,168			•••			1,410	12,506	2,560	5,7 80	5,102	••• }	62,94 6
10,888		•••			13,250	12,746		•••			•••					!	56,884
71	1,61,152		260		252	62 ,677	20,088						2,726				2,74,012
			13	-6,601	48								(f) 7,020		(f) 7,235	;	7,710
		•••	5,468	2,314	841						461	•••					17,266
			4,517	18,971	15,271		200		(a) 4,336		•••	•					43,551
		{	7,950	50	121						•••	•••				!	8,759
1,800	8,141		222	18,348	77	85	1,945				•••	•••	6,886			100	47,919
	9,564		618		•••		117				•••		604				20,797
	(b) 422		716	7, 39t	554		(b) 8,821				•••		(b) 6,418		1,244	1,165	21,906
••				2,05,842	•••							•••	•••				2,05,842
0,813	4,53,158	7,488	2,05,470	2,82,891	41,729	1,19,693	1,09,602	797	82,929	2,868	7,255	14,995	8 9,2 60	8,406	62,8 ⁻ 8	1,260	48,23 6 0 2

Relates to expenditure in connection with the Agricultural College Bulldings at Pusa, Relates to expenditure on civil buildings on the North Ext Frontier.
Relates to expenditure in the Western India States Agency.
Represents expenditure in connection with accommodation for Haj Pilgrims.
Includes expenditure in the Western India States Agency
Represents expenditure in: he Gilgit Agency
Relates to expenditure incurred in the Folitical Agency area, Baroda Residency.

No. 66C.—CLASSIFIED ABSTRACT of Expenditure from

	Carried Wall.									Gener	BAL ADMI	NISTRATION,		
I : oritor.	Custome.	Taxes on Income.	Sult.	Opium.	Laud Recente	Вхаке.	Forcet.	Registration.	Residences for Governor General and Heads of Ad- ministrations.	Residences of Members of Excentive Council.	Legislative Chambers and Residences for Members of the Legislature,	Secretarist and Readquarters Establishment,	Commissionors and District Officers,	Item No.
	R	Ð	ŧ	R	R	R	Æ	Ð	Æ	R	₽	R .	R	
Military Engineer-m-Chief	:				••	•••								1
Delhi Province	ļ	664	•••			•••	73,089	• •	95,077	32,260	80,403	7,38,811	6,607	23
Viceregal Estates		}				••			2,95,850		,			3
Independent Persian Gulf Division .								•••		•••				4
Simla Imperial Circle		٠.,			•••	,,,		•••	36,524		20,42	2,10,087		Б
Baluchistan	1,631	144			22,424		•••		28,809			101	58,012	6
North-West Prontier Province	!	6,136	,		11,466			•••	54,702			14,828	15,431	7
Madras . ,	21,531		955	••	•••	,,,							***	8
Bombay	45,061	•••	1,56,652	106				•••	(c) 11,083		•••	(c) 1,406	"	9
Bengal (including Sikkim)	J8,120		96,572							••		14.145	44	10
Andaman and Nicobar Islands										401		•,		11
Bujpatana	1	51		34	2,691	118	879		12,845			5,892	1,910	12
Panjab					(f) 42									13
Enrus	12,519	1 1	127							,		•	···	14
Bib it and Orissi	1,387												•••	15
Central Priviaces , , ,	٠.	: :	-					 						16
Certai Indu					300	1,902	27		8,526			19,895	***	17
II caraba I		 	•						11,113			2,218	***	18
ns am , , ,		,		4						•••		***	***	19
C.o. į														2)
io II	1,21, 62	11,089	2,54,306	110	36, ⁿ 28	2,050	78,495		5,48,565	32,260	1,00,821	9,96,782	81,960	

CENTRAL REVENUES on REPAIRS to CIVIL BUILDINGS during the year ended 31st March 1930.

Item No.	Audit.	Administration of Justice,	Julis and Convict Bettlements.	Polme	Ports and Palotage.	Beelessasived	Pointeal.	Secutific Pepartments	Education,	Medical,	Public Health	Agriculture.	Industries.	Aviation.	Gurrency.	Mint	След Works.	Stationery and Printing.	Miscellancous Departments.	Losses on stock,	Свант Тотав.
	H	R	R	R	R	R	R	R.	R	R	R	R	R	R	H.	R	R	R	R	R	Ŧ.
1				••		2.32,821							 	 			(. 		2,32,824
2	-	13,183	7,746	28,117		1		10,891	8,951	15,911	•••	11,610		,.		,	13,976	19,771	506	•••	12,08,588
3	•••			• •		269		•••					•• ;						•••		2,05,655
1.		141		•••	•••		7,652	***	••				•		*1		⊦6 6			re;	8,618
ō		,		"		4,070								1 424 				5,081		•••	2,76,187
6		8,673	2,614	13,997	174	891	20,885		6,921	3 2, 1 98	30,276	445					11,831	•••	84,137		2,98.088
7		14,170	10,370	47,086		2,065	1,902	48.1	21,761	3,601		c* 1 v0	<i></i>	i 1			92,750	334	18,998		8,24,57
8	3,550					30,078	7,220	2,670						1 	1,180		1,993		160		69,37
9		(c) 510	(e) 2,608	(e) 15,319	207	42,128	32,330	3,768	(Å) 184	(g) 11,995	(d) 1,779		,,,,		5,678	7,000	(c) 789		88		8.99,61
10	6,294			10	13,667	55,046	4,017	98,756							18,398	65,197	2,779	67,005	62,453	•••	5,47,587
11			52,238		•••	281		***		,,,				,,,				•••		•••	58,21
12		5,471	2,857	15,130		5,184		53	14,486	1,631							7,868			•••	75,611
13							2,141	1,468		(J)							(<i>†`)</i> 5,885	,,,	(<i>f</i>) 5,713		15,256
11						16,699	416	1,510				•••		216	12,980			•••	41	261	44,458
lõ	6,417				538	8,593	7,025	10,507				(a) 19,091	•••						•••	•••	53,618
16	8,190					11,381	308	291			,. .	144									15,181
17		172		8,.62			11,650	22	100 ,	1,571						184	18,027	***			67,006
18	{	1	2,587	8,770		637	101			227							174	٠			25,72
19	2,062			(b)		6,147	8,6 6 3		(b) 412					• • • •	41	•••	(ð) 3,583	-	1,458		26,26
. !				}			1											1			
20	•••	42,814	•11	•••		479 :		246				•••	••• ••••		• •					***	719

¹⁶⁷ See note 161 to Account No. 68-B, 1age 437.
(b) See note (c) to Account No. 68-B, 1age 437.
(c) See note (c) to Account No. 68-B, 1age 437.
(d) See note (c) to Account No. 68-B, 1age 437.
(e) See note (c) to Account No. 68-B, 1age 437.
(f) See note (c) to Account No. 68-B, 1age 437.
(f) See note (c) to Account No. 68-B, 1age 437.
(g) Includes expenditure relating to Western India States Agency and expenditure on Civil Hospital at Aden.
(h) See note (g) to Account No. 68-B, page 437.

		GUVIANT	GUVIANMENT OF	GUTTENELHT OF BOUBAN.	TLNT OF	GUTTPWHENT OF		COLPBENKT OF Unith Profinces.	TEF OF	GUVERNAENT OF PUNJAF.	RT OF	GOTERNMENT OF BURKL		Goyermurky "." Binar and Orissa.		GOVLRNWENT OF CRITIAL PROVINCES AND BLARE.		GUTERNYENT OF ABBAIK.	ī		SHAN	
Departut NTS.	NTB.	Rescused	Trans-	Rineried.	Trank- ferred	Reserved	Trans.	Reserved.	Trans-	Reherved.	Tians. R	Reserved,	Trans. R	Roserved.	Traus- B	Ber.ved.	Tians Be	Reserved. f	Trans- C	or conne	Fiber.	l OTAL.
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Land Reyemne			1911	: 1	,,,to7	•	46,950	<u>-</u>	:	:		1,10,449	:	12,276	:	958,9	6,1931	1,04,441	 -	:	:	2,95,3 H
Bacise	•	(6) 2,4.9	63,715	:	25,802	:	12,701	:	:	:	:	:	12,686	:	88,688	1,083	3,801	1,814	<u>.</u>	:	:	1,82,599
Stamis	•	:	319	:	:	:	:		:	:	:	:	:	:	:	:	:	:	:	:	:	818
Forest		27.	22,713	:	7,468	:	:	:	:	:	3,878	:	62,974	17,546	:	070	7,030	8,529	:	81	8,706	1,10,923
Bogistration	•	:	1,77,770	:	207	:	39,425	:	:	:	:	:	:	_ :	1,25,170	:	455	10,209	:	:	:	3,53 445
General Administration— Readences for Heads vinces	ion— Jeada of Pro-	82,433	:	40,824	:	48,885	· ·	38,171	:	21,319	:	8,110	:	4,41.166	:	9,823	i	7,563	:	:	:	7,07,594
Residences for Members of Executive Councils	ubers of Execu-	!	:	:	:	:	:	:	8,031	:	i	234	:	12,541	:	:	:	:	:	:	i	16,706
Legislative Chrestiones for Members of the Councils	Chambers and for Ministers and for Legislative		14,252	:	378	:	47	:	8,282	:	901'61	!	46.8	50,755	:	:	136	2,521	:		:	96,330
Secretarist saul Establishments	Headquarters	:	14,651	:	6,187	(8) 816	3,162	:	7,060	;	16,926	1,010	1,942	1,40,163		TI:	242	80,054	:	:	:	2,73,156
Commissioners of Officers	and District	1,811	3,97,250	i	3,07,892	(9) 4,028	1,50,921	:	1,09,183		8,24,293	(o) 2,07,343	•	(c) 4,88,101	:	11,048	61,408	1,08,661	:	206	19,968	21,37,108
Mucellaneous ,	•	(b) 12,889	49,410	:	:	:	:	:	158	:	i	j	•	:	i	12,001 1,48,692	48,692	:	<u> </u>	850	ŧ	2,23,920

	22,82,985	41,83,067	11,675	61,158	32,28,801	40,06,053	3,85,734	11,85,249	5,65,398	93,004	22,26,696	3,51,776	38,219	2,50,59,09		
	806	46,253	:	i	57,021	45,017	1,33,035	4,152	:	:	20,945	950	Ħ	8,73,674		
	780	1,180	:	:	5,238	3,184	:	251	:	:	7,696	64	:	27,184		
	;	:	:	:	:	;	:	:	:	:	:	:	:	:	18,63,586	
-	1,72,055	3,99,025	:	:	1,95,245	5.86,750	2,287	6,867	8,263	:	1,42,388	:	4,699	18,63,586	18,6	
2706	33,814	1,40,498	:	947	1,83,768	36,891	995	22,682	35,525	8,010	15,781	24,593	89	6,80,995	9,02,940	
260	2,715	48,293	:	:	1,00,489	17,781	:	808	11,767	76 6	2,448	<i>M</i>	13	(d) 2,21,945	9,00	
:	:	•	:	18,129	7,79,258	4,54,452	31,632	2,42,691	93,223	i	1,23,370	:	1,091	(b) (c) (d) (d) (d) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	40,83,370	
1,04,500	98,178	6,93,479	:	i	16,100	(b) 1,054	:	(<i>b</i>) 6,599	<u>;</u>	33,796	(o) 8,751	:	:	21,60,467	40,8	d A".
:	:	:	:	:	2,83,078	3,24,319	18,165	1,44,189	35,114	:	5,08,668	:	10,864	13,57,285	89,05,765	s "Reports
0,90,984	2,59,767	(o) 8,27,901	3,158	16,740	(b) 8,493	9,514	(e) 806 806	•	•	1,061	(6) 2,808	:	i	25,48,480	89,05	erved.
5.,727 10,90,984	11,24,898	3,88,782 8	:	2,484	3,30,420	6,50,860	17,068	2,24,003	1,22,419	48,951	7,55,426	:	1,248	40,88,989	41,08,288	re 428. high is Res red Subject
:	_ 	: :	:	:	:	:	:	:	:	:	i	:	:	21,819	41,0	T Note, paged Tracks, w
23,852	i	11,645	:	:	779,18	47,833	6,228	2,11,926	1,14,898	620	36,379	5,163	4,294	A,82,929	7,21,00	 (a) See paragraph 5 of the Explanatory Note, page 439. (b) Relates to expenditure in Backward Trada. (c) Inclindes expenditure in Backward Trada. (d) Inclindes expenditure on Suspended Transferred Subject classified as "Reserred A".
:	:	:	:	:	:	:	:	:	:	:	:	:	:	38,471 6,82,9		aph 6 of the expenditure xpenditure xpenditure
1,05,538	1,15,928	5,63,520	8,517	:	4,63,871	4,69,898	623	50,705	1,25,582	866	36,864	29,635	5,908	22,30,058	28,04,384	See paragi Relates to Includes c
ਜੋ	, b) (2,551 1	(b) 4,884 5	:	:	(b) 4,880	(b) 2,734	:	(8)	:	:	(b) 5,830	:	:	74,828]	<u> </u>
87,538	88,376	1,93,580	:	:	56,293	1,88,437	78,586	27,119	6,408	1,172	1,43,832	199	7,535	11.83.616	1,440	
:	:	:	:	:	:	:	:	:	i	:	į	:	:	19.894	12,88	
872,77	4,15,194	8,37,595	:	17,853	(h) 4,667: 7,13,318	11,45,948	42,945	2,37,541	12,195	8,583	2,66,878	91,170	2,689	200000	55,34,978	
1,082 6,77,278	(b) 17,791 4,	(b) 31,352 8,	:	:	(h) 4,657: 7	16,903	(b) 3,369	(b) 5,545	:	÷	1,50,672	:	;	100	55,3	
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કરાજ	tlements			. tt.			•	-	•	อน์เหล	•	٠	url ments	F	701	
ion ot Ju	mriet Sed		0.02820	epartmen	•		alth .		v	, and Priz	ks .	stock	Mo.I saoc	ć	5	
Administration of Justice	Jails and Convict Sattlements	Police	Po ts and Piotago	Seit nbile Departments	Education	<i>K</i> edical	Pudite Health	Agriculture	Industries	Stationery and Prinling	Civil Wor	M Losses on sto	Hy. Miscellances l'epartments			
A.	J.	Ã	ρũ	U 2	对	F	F-1	•		, -	HC	lvil Wo	rks (cha	rged to	Rev	eŭne).

(s) See paragraph of the action of the state

	GUVER	GUYRRMIENT OF Madiah.	GOVEPA HON	GUVERNMINT HE ROUBAX.	GUYFRWE	ייי סר	HOVERNALIKT OF UNITED PROPINCIE.	TKT OF OVINGIE.	GOVERNMENT OF POSTABL	ENF OF	Govi parine od Buna.	Lar ob	Соувьниямт ор Віпав амі Опічва.		GOVTRAMENT OF CENTRAL PROTECTS. AND BEBIR.	ANT OF OUTBYING OF BAR.	GOVEPHYERS OF		Gоупия-	Бидя	
elpar neny	Reserved.	Trans-	Heserved.	Trans. fried.	[Ge et Vei	Frank-	Reserved.	Trans-	Reserved.	Trans-	Reserved.	Tians- feried.	Reserved.	Trans-	Reserved.	Trans- ferred.	Roserved,	Trans- ferred.	YENT OF Cuong,	Frdra- fion.	TOTAL
	#4	≃	e =	 	æ	- ·	*	#	##	RA	ai ai	#	#	a	æ	# #	#	#	æ	#	, #4
היייואל לופעל	:	6,718	:	4,50.	_	1,927				79167	11,579	•	12,246	:	811	ery":	12,701	:	æ	:	79,661
Exerc	:	157,	:	35,757	(6)	11,485		1,968		-26	(3) (3)	, 812,01	308	14,249	4,315	19,507	3,055	:	447	195	102,86
Stume	:	ig.		:	-		:	•		:	:	:	:	 :		:	:	:		:	658
Forest .	:	17,379	•	7,513	:		•	•		3,530	(8)	G10 ⁶ 67	(e) 781	:	Selit	1.17.4	7,979	:	171	1,208	72,780
Registration	(%)	13 G1L		416	;	22,073			:	:	:	:	:	6,757	566	707	£8 <u>5</u>	:		:	46,224
General Administration—	-												\								
Resider.: es for Heads of Province 2,69,173	2,69,173	:	9-6'18'	<u> </u>	3,03,081		1,18,812	: :	80,713	<u></u> ;	1,21,176	- ·-··	84,131	:	3.6,35		30,704	•	:	:	12,81,556
Residerses for Mombers of Excen- tive Councils	:	637	•	-		•	:	10,092	i	i	2,138		2,303	;	•	:	:		;	:	19,772
Legislative Chambers and residence, for Ministers and Mombers of the Legislative Councils		3,172	i	18 GTO		2 972	•	47,614		16,332	3,180	1,589	8,182	:	138	2,765	1,14.	:	4.0	:	1 (9,234
Secretariat and Ecalquarters Establishments	:	8.,515	:	16,8 2 !	(8) (4) (4);100	51,388	:	44,454	:	23,885	18.874	21,780	72,264	:	2,682	5,705	€00,0	:	:	•	3,04,216
Commissioners and Distract Officers	(b) 2,204	72,5b9	:	761,318	(b) 11,355 '2, '5,019	610,57,	· :	127	(b) 270 1,9	1,94,02 1,	1,27,229	<u> </u>	1,45,646	:	15.561	63,649	72,662		1,134	7,202	12,59,917
Miscellancous .	(b) 2,309	986,08	:	:	 :	:	:	18,595_1	:		·:	:	:	:	45,656 1.	1,36,010	:	:	1,334	:	2,79,200

7,10,072	6,84,596	16,62,800	9,640	1,985	22,178	12,19,673	15,17,001	1,83,695	2,89,681	124'95	89,319	10,47,543	2,60,116	305	1,13,74,128	
2,883	3,378	8,858	:	1		P+1':	5,401	- 435°F	:	:		5,938	 	:	7C,549	
209	400	1,927	:	:	:	2,605	4,801	:	1.57	:	:	10,100	:	:	23, 150	
:	:	÷	;	:	÷	:	:	:	:	:	: য	:	:	:	332	_
890'6	30,155	68,786	;	;	:	93,386	36,562	1 9,145	5,534	2,348	1,571	10, 184	1,600	:	4,37,632	fund.
21,966	84,493	1,08,410	;	(e)	724	60,461	20,684	125	22.438	3,720	1,877	18,176	3,562	E	916,	Province
9,583	8,028	54,625	:	(e) 1,974	75	29,378	7.258	:	5,739	813	107	009'9	670	:	(d) 2,85,915 5.31 7,07,831	o meet from
:	:	:	:	:	1,858	1,40,981	80,021	7,092	20,352	16,631	:	18,676	3,100	:		d docted to
65,124	(e) 72,163	(a) 1,93,859	2,051	 :	:	5,417	(c) 4,583	:	(b) 738	:	, 610,12	(o) 5,879	181	ı	10,56,873	ernneut ha
:	:	:	;	:	:	66,176	,97,677	14,936	81,658	3,240	:	1,61,114	1,36,194			Local Gov
71,802	86,497	2,79,922	(o) 4,521	:	307	(c) 1,44	(8) 2,635 (4,97,677	147,1 (6)	(8)	:	5,282	(8) 10(6)	(e) 1,471 1	:	42,400 7,11,4	Reserved. Seservel.
61,817	1,04,331	54,275	:	i	4,320	2,42,806	1,99,154	33,131	71,593	84,192	10,699	1,57,268	12,378	;	12,26,265 7,42,400 7,11,405 14,86,865	Explanatory Note, page 428. In Blakward Traces, which is Recerved. 13. Backward Traces, which is Recerved. 1. 1. 2. 2. 2. 3. 3. 4. 4. 4. 5. 5. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6.
:	:	:			;	;	:	;		į	: :	:	:	i	50,982 12,26	natory Note Skward Tract ward Tract
1,728	:	;	i	:	2,985	1,240	:	•	:	;	4028	41,591	18,213	:	<u>8</u>	of the Explainters in Backfare in Backfare for the factorial for the factorial for the factorial for the factorial for the factorial for the factorial for the factorial for the factorial for the factorial for the factorial factorial for the factorial facto
:	:	:	:	-	:	:	:	:	:	:	:	:	:	:	1,18,312 [1,84,	See paragraph 6 of the Ex See paragraph 5 of the Ex Relates to expenditure in Inchese sepanditure of See note (a) on page 441. See note (a) on page 441.
2,50,365	2,52,670	4,09,906	3,068	:	:	3,21,744	8,59,500	6,043	61,469	23,645	21,853	1 618,61	52 261	179	172	(a) See pe (b) Relati (c) Inclu (d) See p
•	(b) 2,512	(b) 8,453	:	:	:	(8)	(b) 4,393	:	(9) 338	(9)	:	6,550	(b) 1,299	(b) 186		
1,31,625	48,493	8,74,451	;	:	568	1,25,231	2,32,233	45,227	83,075	:	13,862	756,15,2	40,704	:	2,83,926 16,45,838 2,73,687 18,79,764 25,9	
:	•	:	:	:	:	:	*	;	:	:	:	:	:	:	18,79,764	
88,912	45,960	96,114	:	:	12,089	92,744	93,734	11,357	7,114	1,510	10,696	2,82,904	0,920	:	1,53,341 2	
:	609 (9)	(9) 3,414	:	;	:	•	(8)	(q)	:	:	:	(8) 9 519 2	:	:	2,87,827 11,53,341	
				•	•	•		-	•	•	•			,-	ا مار	
8	menta	•	•		•	•	•	,	•		•		, ,	•	For A1	
Administration of Justice	Jails and Convict Settlements		0	12.	nents	-	-	-	•	•	Inting		Marcellaneous Dopartmet is		GRAND TOTAL	
tion of	Jonviel	•	Pilotse		epart:		-	uth		•	and Pr	**	as Do <u>t</u>	.00.E	ຮົ	
ıfnistra	s and C	2	Forts and Pilotsge	Korlesiastical	Scientific Departments	Education	Con	Public Health	Agriculture	Industries	H Stationers and Priving	ionii Works Uorii Works	Лапео	Costos on clock		
Adn	Jail	Police	Port	Eozl	Scla	Edu	Medical	Pubi	Agri	Indo	f Statı	Civil	Misc.	Losse		Savan na

H.—Civil Works (charged to Revenue

No. 66 F.—ACCOUNT OF INTEREST ON CAPITAL OUTLAY ON HYDRO ELECTRIC SCHEME during the year ended 31st March 1930.

This account sets forth the interest charged on Capital Outlay on Hydro Electric Projects, vide Note on page 454.

	Reserved.
GOVERNMENT OF MADRAS.	Rs.
aterest on Capital Outlay on Hydro Electric Scheme	53,716
·	
	•
-	
Total .	53,716

XXXI and 42—Bombay Development Scheme.

These heads have been opened from the year 1927-28 to record the revenue receipts and working expenses of the various sub-schemes of the Bombay Development Scheme as and when they are completely developed and regular revenue accounts are opened for them.

No. 66-G.—ACCOUNT of REVENUE RECEIPTS FROM BOMBAY DEVELOPMENT SCHEME during and to end of the year 1929-30.

		Head of	f Account	-						Receipts during 1929-30.	Receipts to end of 1929-30.
							-		_	B	R
Indus	TRIA	. Hot	JSING	Sohe	ue.						
Cotton Cess			•				•	•	•	17,43,359	1,33,72,386
Chawl Rents						•		•	•	5,41,403	30,82,229
Miscellaneous .	t			,	٠	•	•	•	•	3,309	38,199
										22,88,071	1,64,92,814
Ambar	NATH	Wat	er St	PPI.Y	Schen	ic.					
Sale of Water .	•	•	•	•	•	•		•	•	52,887	1,65,447
Miscellaneous .	4	•	•	•	•	•	•	•	•	899	4,666
Deduct—Refunds	•	•	•	•	•	•	п	•	•	•••	168
										53,786	1,69,950
Aubar	TATH .	Elect	rric S	iopply	: Ѕонг	ene.					
Sale of Electricity	•						•		•	42,589	2,13,41
Miscellaneous .	•	•	•	•	•	ø	•	•	•	•••	2,68
										42,589	2,16,10
Suburban	г Ѕсн	emes	AND	Genei	al S	:H & M ES	3,				
Cotton Cess .	•		•	•	•	•	•	•		4,00,000	86,66,66
Rent from properties	•	•	•	•	•		•	,	\cdot	69,719)
Sale of Water .		•	•			•	•	•	•	3,69,703	26,97,63
Miscellaneous .	•			•	•	•	•			34,982)
										8,74,404	68,64,80
Total Revenue	Recei	pts fr	ош Ва	mbay	Devel	opmen	t Scho	enie.		32,58,850	(a) 2,3 \dagger,43,16

⁽a) Includes receipts amounting to Rs 1.64.18,536 of genuine revenue nature originally accounted for under the Capital receipt head "XLII—Bombay Development Scheme" to end of the year 1928-29.

10.66-H.—ACCOUNT OF EXPENDITURE FROM REVENUE ON THE BOMBAY DEVELOPMENT SCHEME during and to the end of the year 1929-30.

										PROVINCIAL B	eserved.
		Head o	of Accoun	ıt,						Expenditure during 1929-30.	Expenditure to end of 1930-30
I	NDUS	TRIAL]	Housi	ng Sc	HLME.					R	R
Original works .	•		•	•	•					10,891	18,621
Repairs		•	•				à	•		2,16,201	6,27,255
Establishment .			•	•	•					1,29,754	3,80,098
Tools and Plant.		•		•			•			895	4,İ +]
Suspense .		•	•			•	•			-201]
General Charges			•						-	7,988	39,890
Interest on Capital	•	•	•	•	٠	ı		•		20,07,150	62,20,986
							T	otal		23,72,678	72,90,99
Deduct—C	ost o	f Audi	t char	ged to	Centi	al Go	vernm	ent		2,056	7,77
							То	tal	•	28,70,622	72,83,22
Амв	ARNAT	гн Wа	ter S	UPPLY	Sone	ME.			-		
Original Works	•	•	•	•	•	•	•	•	•	551	55
Repairs	•			a	•	•	1	•	•	37,425	56,45
Establishment .	•	•		•	•	•	•		•	18,109	24,63
Tools and Plant	•	•		•	•	•	•	•	-	578	13
Interest on Capital	•	•	•	•	•	•	•	•	•	2,93,607	5,97,99
							T	otal	•	3,50,270	6,79,76
Амва	RNA] j	d Elec	CTRIC	Suppl	ч Ѕсн	emes.					
Original Works.	•	•	•	•	,	•			•	,	
Repairs	•	•	•	-	•	٠				19,797	51,48
Establishment .	•	•	•	•	•		1	٠	1	10,256	21,34
Tools and Plant	•	•	•			•				801	6
Interest on Capital	•	•	•	•	•	•	•		•	64,066	1,30,59
•							TI.	T		94,920	2,03,49
•							10	otal	-	94,920	به پرون

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS. 1929-30.

fection HH.—Capital outlay on Civil Works and Miscellaneous Public Improvements.

Expenditure Charged to Revenue Rs. 15.89,470. Not charged to Revenue Rs. 2,65,26,819.

				AMOUNT	OF EACH AC	COUNT.
· Major Head.	Number of Account.	Detail of Acecunts.	Page.		Major E	EAD TOTAL,
	22000000			Detail.	Receipts,	Expenditure.
Inival Expenditure on New Capital at Delhi.	67	Initial Expenditure on New Capital at	451	R	R	R 72,72,239
Capital cutlay on Hy- dio Electic Schemes Eculay Development	67A 67L 67U 67D 67E 67F 67F	Detailed Account of Works Expenditure— Other Eurldings Communications Miscellaneous Public Improvements Saritation Miscellaneous Mainterarce during construction Lylenciture	452 452 452 453 453 453 455	80,02,827 41,290 58,115 1,94,776 49,280 4,24,511		56,84,189
Scheme. Civil Werks (Not clarged to Revenue).	68	Expenditure	459 461			-1,77 099 1.37,47.490 2,65,26,819
Civil Works	69	Expenditure	461			15,89,470

The capital major heads included in this section are:-

Not charged to Revenue.

- (1) 57-Initial Expenditure on New Capital at Delhi,
- (2) 58—Capital outlay on Hydro-Electric Schemes.
 (3) 59—Bombay Development Scheme.
 (4) 60—Civil Works not charged to Revenue.

Charged to Revenue.

- (5) 41-A.—Capital expenditure on Civil Works met out of Extraordinary Receipts. (Punjab).
- (6) 41-B.—Capital outlay on Hydro-Electric Schemes met from Revenue. (Punjab).
- Of these, (1) is Central and (2) to (6) are Provincial.
- 2 The expenditure falling under the first group relates to special capital projects of buildings, communications or allied works of lasting public utility undertaken by the Central or Provincial Governments from resources outside the Revenue Account. The essential conditions precedent to the opening of a capital major head outside the revenue account are that the expenditure must be of a capital nature under the ordinary principles of accounting, subject in the case of Local Governments to the proviso that projects so financed must be projects for which money might be horrowed under the Local Government (Borrowing) Rules.
- 3. In the Punjab, where a large amount of extraordinary revenue receipts has accrued, the Local Government have decided to meet a portion of the capital expenditure recorded under the head "60—Civil Works not charged to Revenue" from those receipts, the amount being transferred to the head "41-A" within the Revenue Section of the accounts. Similarly it is intended on occasions to transfer a portion of the amount recorded under the head "58—Capital outlay on Hydro-Electric Schemes" to the head "41-B." though no such transfer was actually made in the accounts for 1928-29 or 1929-30.

57.—Initial expenditure on New Capital at Delhi.

This head was opened in the accounts for 1912-13 for the record of capital expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring charges of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital have been charged within the Revenue Account under "Civil Works" In the same way, charges incurred in administrative and commercial departments in connection with the foundation of the New Capital are treated as departmental expenditure chargeable to the departments concerned. Thus, the expenditure on land and buildings required for the New Cantonment at Delhi and any corresponding receipts, appear under the Military heads concerned. A portion of the capital expenditure involved in the rearrangement of the Railway System adjoining the New City has been treated as capital outlay on railways. As the project is nearing completion, all maintenance charges in connection with completed sections of the project Estimate are now being debited to "41—Civil works".

The various items of expenditure, initial and recurring, falling under different major heads, as well as any receipts which form a direct set-off against that expenditure, are brought together in a pro forma account which is maintained to work out the net cost on account of the change of Capital.

No. 67 .- ACCOUNT of INITIAL EXPENDITURE on NEW CAPITAL at DELHI during and to end of the year 1929-30.

			Heads	ι α τ Α	CCOUN	т.								Expenditure during the year.	Expenditure to end of the year.
Salaries a	rd Allowance	BB(x)												ft	R
	ny Investigation- atted Officers		•											•••	2,03,579
(ii) Nor	-Gazetted Officer	3 .	•			•									14,276
(b) Public Wo	orks and Electrical etted Officers	l Officer	e emi	loyed	on th	e Pro	ject-	- .					•	6,18,573	1,15,19,81
(ii) Nor	ı-Gazetted Officer													8,88,566	95,12,80
o) Miscellane	ous Officers (inclu	ding all	othe	rs) en	ploye	d on	the P	roject							
(i) Gaz	etted Officers													15,754	6,06,227
(ii) Nor	-Gazetted Officer	' 5												45,186	6,15,98
3.—Travelling (a) Prelimina (i) Gaz	Allowances y Investigation— etted Officers	of Off	loers	and	l Es	tabl	ishn	nent	(x)					•••	23,161
(ii) Nor	-Gazetted Officers					•								•••	1,954
(6) Public Wo	rks and Electrical etted Officers	l Officer	s emp	loyed	on th	e Pro	ject-				,			47,421	9,77,34
(ii) Nor	-Gazetted Officers		•	•.			. • .	•						43,977	6,12,22
(c) Miscellane	ous Officers (incluented Officers	ding all	other	ra) em	ploye •	d on	the P	roject •	 .					2,487	77,91
(ii) Non	-Gazetted Officers	ı								•	•			4,782	60,14
Supplies, S (a) Preliminar	ervices and C y Investigation	ontin	gen	oies-	-(x)					*		•	•		50,62
	rks and Electrical	Officer	s emp	loyed	on th	e Pr	ojeot			•				71,472	8,89,11
(c) Miscellane			•					•	•					1,658	49,89
							_							17,39,876	2,52,14,55
				TAL	-			•	•	•	•	•	•	6,72,855	68,83,82
			D	educt	Cre	dits i				of Ac			•	10,67,021	1,83,30,73
,-Works Ex	penditure-						ſ	NET.	LOLV	.I. A.,	В. &	C.	•		*********
(i) Bui	dings— (a) Government H	Iouse	•											23,05,999	1,70,56,01
((b) Secretariats	•	•	•	•	•	•	•	•		•	•		2,39,379	1,84,86,31
((c) Other Building	gs (Acc	ount :	No. 6	7A)				•	•		•		3 0,02,327	2,60,25,86
	(d) Legislative C	hamber	8		•						•			5,81,856	88,02,24
(ii) Con	munications (Acc	ount N	o. 67	B)				,		•				44,290	90,19,45
(iii) Mis	cellaneous Public	Improve	ment	s (Ac	count	No. 6	67 C)		•		•			58,115	21,49,42
(iv) Elec	tric Light and Po	wer					•							3,37,171	63,35,55
(v) Irrig	gation	•	•					•						20,680	41,46,186
` '	tation, including s	Storm V (Accor	Vater ınt N	Drair o. 67	ıs, Se D)	werag	e and	l Sews	ge d	isposal,	Wate	er sup	ply	1,94,776	1,16,23,20
• •	s and Plant (y)	•	•	•	•	•			•	•	•	•	.	49,392	94,68,63
• •	and Suspense	•	•	•	•	• ~~	• •1				• 	•		43,768	25,56,874
(ix) Misc	ellaneous, including with works (Accord	ig surve int No.	67 E) urba	· with	erier.	• br	• ammi	mry e	· vrheug	·	onne	. Ced	49,280	91,87,81
(x) Main	enance during con	astruoti	on (A	ccoun	t No.	67 F)	•						4,24,511	91,89,78
Railwa	y Diversion .	•			•	•	•		•	•	•			•••	13,78,60
E.—Acquisitio	n of Land tal	ien u <u>r</u>	for	the	Proj	ject			•					1,689	34,17,02
r.—Other Mis	cellaneous Ex	kpend	itur	е		•	•	•			•	•		•••	6,29
					1)ed uc	t-R	eceipte	on C	Capital	Acco	nnt		10,96,915	95,17,01
								-	-						

⁽a) Fide Account No. 50, page 506.
(b) " " 51. " 508.
(c) Includes Rs. 5,04,197 on account of Expenditure in England and Rs. 4,213 on account of loss by Exchange.

HH.—Capital outlay on Civil Works, etc.

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No. 67A.—DETAILED ACCOUNT of Works Expenditure—D(i) (c) Other Buildings during and to end of the year 1929-30.

	Н	TDE 0	r Aca	OUNT.								Expenditure distant the year.	Expenditure to end of the year,
A.—Central Buildings—												R	£
(i) Viceroy's Court				•			•					1,68,378	15,47,441
(ii) Great Place .												34,770	7,85,856
(iii) Central Vista						•						1,545	5,49,050
(iv) Furniture and Fitz	ings											7,00,261	23,09 709
B.—Other Government Offices											•]	22.271	9,12,569
CResidential Buildings					•				•		.]	11,62,067	1,67,03,196
DMedical Baildings .							•		•		.]	1,63,311	2,68,00
E.—Police Buildings .	•				•							11	2,19,087
FFire Stations	-				•		•					18,005	82 024
G.—Miscellaneous Civil Buildir	ıgs					•						15	2.56,723
HMilitary Buildings .			•								. }	77,632	9,65 458
I.—Other Buildings .			•	•		•						6,47,158	14,50,954
			T	otal	D(i)	(c)	Other	Bu	ildie	gs	- 1	50,02,327	2,60,25 86

No. 67B.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ii) COMMUNICATIONS during and to end of the year 1929-30.

	н	Heads of Account.													
												R	R		
A.—Constructing Avenues	4	•							•		•	80	70,418		
B Arteries	•	•				•						-13,783	19,26,992		
C.—Miscellaneous Roads .				•	•						-	57,763	1,91,342		
D.—Service Roads (Permanent)	•					•					•	220	3,66,774		
E.—Roads on Ridge .						•	•	•					89,688		
F.—Dust-proof treatment			•	•									12,834		
G.—Through Communications		•		•	•	•	•	•	•	•	•		3,51,493		
				Tote	al D	(ii) (om z	auni	catio	ons		44,200	3t.19,451		

No. 67C.—DETAILED ACCOUNT of Works Expenditure—D(iii) Miscellaneous Public Improvements during and to end of the year 1929-30.

			Н	ADE O	Accu	gar,								Expenditure daring the year.	Expenditure to end of the year.
A. —Parks and Gardens		•	•			•		,		•		•		R 24,523	11 ,71,692
R.—Recreation Parks		•	•		•	•				•			٠,	15,763	3,67,524
C.—Palings .	•	•	-	•	•									14,367	3,43,631
DRoad (brouses .	•	•	•	•								•		6,286	1,39,550
E.—Indrapat Reserveir	•	•	•	•	•	•	•	•	•	•	•	•	•	2,823	1,28,028
	Tot	al D	(iii)	Mi:	scell:	aneo	us F	ublic	o Im	prov	eme	nts	•	58,115	21,49,425

No. 67D.—DETAILED ACCOUNT of Works Expenditure—D (vi) Sanitation during and to end of the year 1929-30.

					н	eads of	Accour	1t.							Expenditure during the year.	Expenditure to cud of the year.
		-,													æ	R
(i)	Storm water d	lrains .													76,921	23,17,4 <u>1</u> 6
	Sewerage and		e dis	posal											68,074	35,61,759
	Water supply				•	•									29,576	44,67,172
-	Conservancy									•					10,205	7,76,834
(1)		-							7	[otal	San	itati	ion	•	1,94,770	1,16,23,201

No. 67E.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ix) Miscellaneous during and to end of the year 1929-30.

	1	Icads o	f Accor	ınt.							Expenditure during the year.	Expenditure to end of the year.
											£	R
A Survey and Preliminary Expend	iture										1,714	1,23,098
B.—Preparation of site		•				•			•		33,541	37,87,972
C.—Experiments and models .			•			•	•				2,062	1,79,283
D.—Service Roads (Temporary) .				•	•	•					•••	5,98,569
EWater Supply and other General	l Serv	rices		•			•			•	3,788	17,15,270
F.—Medical and Sanitary .				•			•				2,246	2,62,239
G.—Miscellaneous	•	•	•			•	•	٠		•	13,505	24,71,387
					Tota	al Mi	scel	lane	ous	•	49,280	91,37,818

No. 67F.—DETAILED ACCOUNT of Works Expenditure—D (x) Maintenance during Construction during and to end of the year 1929-30.

	Head	a of A	ccoun	it.								Expenditure during the year.	Expenditur to end of the year.
									*****		-	Ð	R
(i)	Maintenance of buildings .			•	•		•					1,98,323	20,35,
(ii)	Maintenance of roads			•		•	•					139	11,92,
(iii)	Maintenance of parks and garde	ns, e	eto.				•				1	e1,778	21,10,
(iv)	Irrigation and domestic water su	ıpply	r	•			•					291	11,30,
(v)	Conservancy and sanitation .				•							1,53,729	11,01,
(vi)	Hospitals and dispensaries .										-	15,590	1,85,
(vii)	Renewal of coolie camps .			•			•	•					10,
(viii)	Renewing hospitals and dispensa	ries	for c	oolies									3,
(ix)	Storm water drains								•			-161	1,13,
(z)	Entertainment of chowkidars for	r ger	erai	purpos	es	•		•	•	•		858	1,04
(xi)	Running expenses of electric pov	ver p	lant	for ge	neral	purp	0565					5,528	5,41
(xii)	Running expenses of Imperial D	elhi	Rail	way fo	r gen	eral p	purpos	es	٠		-	- 15,707	8,14
(xiii)	Tractors and lorries											•••	76
(viz)	Miscellaneous and general .				•							4,921	2,66
	Total D(z	K) IX	Tain	tena	nce	dur	ing c	ener	ruci	ion	•	4,24,511	91,89

58.—Capital outlay on Hydro-Electric Schemes.

This head records the capital expenditure on Hydro-Electric schemes undertaken by the Governments of Madras and the Punjab. In the Punjab, the interest charge during construction of the Uhl River Project is charged to the capital account of the work.

Two new major heads, designated "XXXA Hydro-Electric Schemes" and "41-C.—Interest on Capital outlay on Hydro-Electric Schemes", have been opened in Section H of the accounts for the record of revenue and interest charges of projects which have begun to earn revenue. The first head has not been operated upon in the accounts for 1929-30

. 67-G.—ACCOUNT of CAPITAL OUTLAY on HYDRO-ELECTRIC SCHEMES NOT CHARGED to REVENUE during and to end of the year 1929-30.

	ļ j	Expend	iture during th	e year.	(
		Reserved.	Transferred	Total.	Expenditure to end of the year.
Government of Madras.		Rs.	Rs.	Rs.	Rs.
n Morgan Scheme-			1		
Works		7,83,873		7,83,873	10,80,936
Establishment		73,102		73,102	89,528
Suspense		72,460		72,460	1,26,92
duct Receipts and Recoveries on Capital Account .		27,576		27,576	29,708
		(a)			
Total	•]	9,01,859		9,01,859	12,67,679
Government of Punjab.					
11 River Hydro Electric Project— Production					
	•	•••	21,07,805	21,07,895	84,76,66
Transmission ,	•	 I	72,859	72,859	1,69,34
Other charges		•••	31,198	31,198	6,11,15
Tutal	•	***	22,11,862	22,11,862	92,57,16
Establishment and Contingencies	•	***	9,50,671	9,50,671	87,17,70
Interest on Capital Outlay	•	•••	6,28,012	6,28,012	14,81,60
Suspense	•	•••	1,55,674	1,55,674	9,05,03
Deduct—Receipts[and Recoveries on Capital Account	•	•••	<i>—4,932</i>	4,932	71,09
Total	,	•••	(b) 39,51,151	89,51,151	1,52,90,40
yallpur Electrification Project—					
Works		•••	(c) 1,83,337	1,83,337	2,67,469
Establishment		•••	22,830	22,839	38,78
Total	•	•••	2,66.176	2,06,176	: ,06,255
mritsar Electrification Project					
Works .			F 0W 003		
Establishment	•	***	5,67,391	5,67,391	5,67,391
Total	-	•••	57,612	57,612	57,612
	•		6,25,003	6,25,003	6,25,003
TOTAL GOVERNMENT OF PUNIAB	•		47,82,330	47,82,830	1,62,21,66
TOTAL EXPENDITURE NOT CHARGED TO REVENUE		9,01,859	47,82,330	56,54,189	1,74,89,24

⁽a) Includes Rs. 1.70,267 and Rs. 1,3:7, respectively on account of Expenditure in England and Exchange thereon.
(b) Includes Rs. 5,39,504 and Rs. 4 494 respectively, on account of Expenditure in England and Exchange thereon.
(c) Ircludes a credit of Rs. 17,000 on account of depreciation.

59.—Bombay Development Scheme.

The expenditure head '59-Bombay Development Scheme' and the corresponding receipt head 'XLII-Bombay Development Scheme' were opened in the accounts for 1920-21 for the record of the transactions in connection with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial populatin in Bombay. The Scheme is being financed from a special loan raised for the purpose by the Local Government and from advances from the Provincial Loans Fund, supplemented by 4/7ths of the gross revenue derived from a Town Duty on raw cotton imported into the city of Bombay by sea or land from any part of India at the rate of one rupee for every bale weighing approximately $3\frac{1}{2}$ cwt.

2. The expenditure on the various projects forming integral parts of the Bombay Development Scheme is set forth in Account No. 68. As no Revenue Account has been opened for the Scheme as a whole, pro forma adjustments for interest on capital and cost of audit are being made in the accounts of the various sub-schemes concerned. Separate Revenue Accounts have been opened for a few sub-schemes and appear as Accounts Nos. 66-G.

and 66-H. in Section H.

- 3. The receipts hitherto credited to the Capital receipt head 'XLII—Bombay Development Scheme' consisted mainly of (i) the proceeds of the cotton cess mentioned in para. I above and (ii) receipts from sale of land under control of the project. Of these, the former which are essentially of a revenue nature are now credited to the revenue head 'XXXI—Bombay, Development Scheme', while the latter are taken in reduction of the capital expenditure under "59—Bombay Development Scheme'. The head "XLII—Bombay Development Scheme' has accordingly been abolished from 1929-30 and the receipts, credited to this head to end of 1928-29 have been transferred to the account of capital expenditure except to the extent of Rs. 1,64,18,536, a sum that represents the amount of receipts of a revenue character which have been omitted from the capital account.
- 4. The Development Department as a separate entity has been abolished with effect from the 1st March 1930. The necessary changes in accounting procedure are under consideration.

Yo. 68—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1929-30.

Heads of Account.			Expenditure during the year.	Expenditure to end of the year (a).
A.—Works and Acquisitions.			If ,	R
Reclamation Schemes.				
3. 1 Back Bay Reclamation	•		58,85,850	8,02,73,626
B. 4 East Colaba Reclamation • • •	•		47,(150)	9,85,941
			59,32,880	8,12,09,567
Industrial Housing Schemes				
B. & Housing, Naigaum		, ,	-148	67,86,157
B. 3 Do. DeLisle Road			. 264	68,76,036
B. 5 Do. Worli			17,928	1,78,52,623
B. 10 Do. Raoli				891
B. 11 Do. Sewri			. —187	15,08,371
Add—Interest charges (b)	•			85,82,034
			17,862	4,16,06,112
Other:Bombay Schemes.				
B. 6 Clare Road (c)	•	•	• • • • • • • • • • • • • • • • • • • •	33,794
B. 7 Hounby Road Section			. 70,598	12,88,528
B. 8 Murzban Road (c)	•		•	39,543
B. 9 Dadar Distillery	•		40.280	9,78,796
			1,10,873	23,40,656
Suburban Schemes.				
S. 1 Kurla-Kirol	•		83,350	14,90,885
S. 2 Trombay North East	•	•	. 1,11,583	18,66,697
S. 3 Do. North West	•	•	1,23,178	19,53,748
S. 4 Do. West	•	•	. 17	262
S 5 Malyani		•		•••
S. 6 Danda			28,181	6,48,156
S. 7 Khar Model Suburb		•	1,47,108	30,45,171
S. 8 Bandra Chapel Road		,	2,459	2,15,088
S. 9 Ghatkopar	•	•		•••
S. 10 Aerodrome near Gilbert Hill			. 99,786	17,43,668
Carrie	ed over		5,95,562	1,09,63,670
3421		•	60,61,615	12,51,56,33

⁽a) Includes proforma adjustments of interest charges on capital expenditure on the various sub-schemes.

(b) Interest charges have not been worked out separately for these sub-schemes. From 1927-28, the charges are being recorded in the Revenue Section under the Major head 42—Bombay Development Scheme.

(a) These schemes have been transferred to the Public Works Department. The figures in column "Expenditure to end of the year" represent interest and audit charges debited proforma to these schemes.

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No. 68-ACCOUNT of CAPITAL EXPENDITURE On the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1929-30-concld.

Heads of Account.		Expenditure during the year.	Expenditure to end of the year.
		H	R
Brought for	ward .	60,61,015	12,51,56,885
Suburban Schemes—contd.		5,95,562	1,09,63,670
S. 11 Rann of Juhu			18,808
S. 12 Suburban Trunk Road		99,178	21,95,652
S. 13 Salsette Main Drainage		3,158	58,160
S. 15 Ambernath		99,125	18,39,655
S. 16 Shahar , ,		44,948	6,17,019
S. 17 Central Salsette Railway		4,09,073	82,84,748
S. 18 Kirol North		83,705	5,67,017
S. 19 Salsette Water Supply		2,94,870	23,70,214
S. 20 Khapoli Water Supply	. ,		2,67,640
S. 21 Ambernath Water Supply		-1,284	46,27,437
S. 22 Kurla Trombay Railway		31,200	6,02,066
S. 23 Ambernath Electric Supply	, ,	—65	10,32,951
S. 24 Willingdon Park	• •	-152	5,841
		16,09,318	3,34,45,378
General Sohemes.	·		
G. 1 Quarters and Offices in Bombay and Salsette .		12,836	%0,00,171
G. 2 Miscellaneous Works		410	44,736
Add—Interest charges (b)		1,25,012	13,64,357
		1,38,258	34,09,264
		78,09,191	16,20,10,977
Deduct—Receipts on Capital account		19,35,747	76,07,551
TOTAL A-WORKS AND ACQUISIT	ions .	58,73,444	15,44,03,426
B. Establishment (c) ,		5,02,080	1,25,40,461
C. Tools and Plant		-16,142	35,62,421
D. Grants and Advances		-2,45,204	1,59,166
E. Suspense	• •	4,397	8,68,006
GRAND To	OTAI,	61,18,575	17,10,83,480
Deduct-Interest met from Ordinary Revenues .		62,53,445	5,17,67,850
Deduct-Cost of Audit charged to "23-Audit, Central	ľ	42,229	5,15,920
Net T	otal .	(a)—1,77,099	11,87,49,710

 ⁽a) Includes Rs. 37,982 on account of expenditure in England and Rs. 372 on account of Exchange.
 (b) Interest charges have not been worked out separately for these sub-schemes.
 (c) Includes cost of audit brought to account pro formal.
 (d) Includes receipts amounting to Rs 10,48,9 4 of genuine capital nature originally credited under the Capital receipt head 'XLII' since transferred to this head without financial adjustment, vide paragraph 3 of the explanatory note, Page 457.
 HH.—Capital outlay on Civil Works, etc.

60.—Civil Works not charged to Revenue.

This account sets forth the expenditure on the various capital projects falling under the general heading of buildings and communications, undertaken by Provincial Governments as a result of the borrowing powers conferred on them under the Reforms Scheme. The outlay on Civil Works treated as a charge against Revenue is brought to account under Section H'.

No. 69.—ACCOUNT of Expenditure on Civil Works not charged to Revenue during and to end of the year 1929-30.

				PROVINCE	AL GOVERNME	ets.				
	Government	of Madras.	.!Government of Bombay.	Government of Benyal.	Government of United Provinces.	Government of Panjab.	Govern- ment of Central Provinces.	Gavera- men t of Assam.	Shan States Federation.	Totil.
	Reserved.	Transferred.	Transferred.	Transferred.	Transferred.	Transferred.	Transferred	Reserved.		
	R	R	R	#	R	R				R
Buildings						<u> </u>				
Forest	•••	100		•••		8,488		•••		8,488
General Administration:	' '									
Legislative bodies .	•••		18,564	9,08,909	•••	•••	•••			9,2?,478
Commissioners and District officers	***	•••	-3,417		1,82,461	45,469	***	•••		1,74,518
Administration of Justice	•••	•••	1,79,600		55,046	***				2,34,646
Jails and Convict Settle- ments	•••	-10	1,64,006		•••	-4,035	•••	,	•••	1,59,961
Police	• • •			90,287	5,99,285					6,89,572
Education	,		21,64,260			•••				21,64,260
Medical	***	58,682	4,16,789			1,33,151			•••	6,08,622
Agriculture	***	•••				29,398			•••	29,398
Civil Works	***					69,829		***		69,829
Miscellaneous Departments .		•••	49,842	<u></u>		•••		***		49,842
Total Civil Works—Buildings		58,872	29,89,644	9,94,198	7,86,792	2,82,800	•••			53,11,604
Communications		2,116	6,35,636	14.51,039	17,70,514	11,02,490	5,11,497	2,25,810	4,72,395	61,71,497
Establishment (Account No. 80)		14,330	7,93,867	85,109	5,55,387	2,06,985	1,25,457	40,460	89,906	18,51,481
Tools and Plant (Account No. 81)		240	67,157 	2,120 —1,624	44,930 60,448	15,469 -17,754	17,182	6,417	5,205	1,48,740 79,823
Total Expenditure during the year 1929-80		75,978	44,16,304	(a) 25,30,840	80,97,175	(b) 15,89,470	6,54,186	2,72,687	5,67,506	1,82,03,49
Add—Repayment of Capital Expenditure charged to ordinary Revenue.					21,33,464	•••				21,33,4-4
Deduct—Amount financed from Extraordinary receipts						15,8 <i>v</i> ,470				15,89, 47 0
Net Expenditure not charged to Revenue		75,978	-	25,30,840	52,30,639		6,54,138	3,72,687	5,67.506	1,37,47,490
Charged to Revenue			***			47,23,083				47,23,083
end of 1929-{ Not charged 1930. to Revenue	5,063	Ý	4,23,12,08	4 57,03,204	2,83,-9,650	1,21,37,874	6,54,136	2,72,687	5,67,506	9,53,18,93
Ĺ	53,1	2,341		;		{				

(c) Includes Rs. 1,623 on account of Expenditure in England and Rs. 11 on account of loss by Exchange.
(b) Includes Rs. 133 on account of Expenditure in England and Rc. 1 on account of loss by Exchange.

HH.—Capital outlay on Civil Works, etc.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1929-30.

Sections J. and JJ.-Miscellaneous.

Reve lue, Rs. 3,70,27,392

Expenditure, Charged to Revenue, Rs. 11,67,40,896.

Not charged to Revenue, Rs. 94,82,587.

	1			AMOUNT	OF EACH A	CCOUNT.
_	No. of	DETAIL OF ACCOUNTS.	Page.		MAJOR HE	AD TOTAL
Major Head.	Account.	DETAIL OF ACCOUNTS.	12050	Detail.	Revenue.	Expenditure
			-	R	æ	R
in e			405			48,93,056
Famine Relief .	70	Expenditure	467	***		,,
Fransfer from Famine Relief Fund	87	Receipts and Expenditure	. 634	•••	87,48,841	10,35,155
itorial and Political	71	Expenditure	473	•••		31,99,092
rannuation Allow- ices and Pensions	72 72A	Receipts—Central	477 478	***	20,76,812 42,19,896	
,,	72B	Expenditure—Central	481			2,65,93,443
99 - •	72C	Ditto Provincial	483		•••	4,10,85,208
	73	Receipts—Central and Provincial	487		65,27,773	
ionery and Printing	73A	_	489			54,81,678
,,		Expenditure—Central	491			1,18,77,842
», · · ·	73B 73C	Ditto Provincial Details of charges under Printing Establish		1,04,28,923		
,,	73D	ments Statement showing the Value of Stationer Stores supplied to the various Departments		89,22,229		
,, a +	73E	Statement showing the Vaine of Stationer	7 1)		
	73F	Stores in Stock at the commencement and at the end of the year	498	27,48,434		
41	,,,,	Work, etc., supplied to the various Depart	429	1,50,96,234	35,24,338	
rellansous	74	Receipts-Central	503		1,19,29,732	
n	74A	Ditto Provincial	507			88,70,241
• •	74B 74C	Expenditure—Central Ditto Provincial	509	•••		95,60,244
• •	1.30	TOTAL			3,70,27,392	11,25,95,959
		Capital Outlay charged to Revenue.				
ments of commuted lue of pensions .	72D	Central	484			4,19,659 37,25,278
,,	72D	Provincial			••••	41,44,937
			`			
	į	Capital Outlay not charged to Revenue.				
r Provincial Works		D. C. C.	510	1		28,144
ments of Commuted	74D	Provincial · · ·		•••	1	38,08,683
alue of Pensions .	72D	Central Provincial	. 484			56,45,760
bay Land Scheme	74E	Central	. 512		.,.	
nel mare conomo		Total			***	94,82,587

Section J .- Miscellaneous.

The section covers all miscellaneous receipts and charges in the Civil Department, which are not directly attributable to any regularly constituted Department of Government. Prior to 1921-22, these transactions were grouped under "Section E—Miscellaneous Civil charges". The section as now constituted includes charges under Famine Relief, but excludes Exchange which is distributed over the different sections concerned.

Section JJ .- Miscellaneous.

This section includes the capital major heads "60A—Other Provincial Works not charged to Revenue", "60 B—Payments of commuted value of Pensions" and "60 C—Capital outlay on Bombay Land Scheme". The last named was provisionally opened in the accounts for 1927-28.

43-Famine.

In consequence of the changes in the constitution of the old Famine Insurance Fund, the nomenclature of this group head has been changed from '43—Famine Relief and Insurance' to '43—Famine'. Under this general heading are grouped two expenditure heads of account.

A.—Famine Relief.

B.—Transfers to Famine Relief Fund.

The transactions under these heads, together with those under the receipt head 'Transfers from Famine Relief Fund', are exhibited in Accounts Nos. 70 and 87.

2. The Origin of the appropriation to Famine Relief and Insurance. The appropriation to Famine Relief and Insurance dates back to 1878-79. In 1876 and 1877 the Government of India, reviewing the effect upon their finances of the heavy famine expenditure of several preceding seasons, found that this expenditure had in reality been met from loan funds, the ordinary revenue of the country just sufficing to meet its ordinary expenses. This state of affairs was recognised as unsatisfactory. Famine was an ordinary incident of Indian administration and should be met from current revenues. Government accordingly decided that it was desirable so to increase the revenues of India as to leave a margin from which famine charges might be met.

A careful calculation of past expenditure showed that the average annual charge on account of famine relief had amounted to about 150 lakhs of rupees, and it was therefore decided to increase the annual revenues by this sum. This amount was raised by means of a famine cess (since abolished) levied upon land, and a license tax (subsequently merged in the general Income Tax) imposed upon persons following particular trades. These taxes were imposed in 1878-79, and it was expected that their imposition would swell the surplus of the year by 150 lakhs. No provision for the expenditure of this sum was made in the estimates—It was intended to hold it in the cash balances until it could conveniently be used in paying off debt. It was not until 1881-82 that a new head "Famine Relief and Insurance" was opened on the expenditure side of the accounts, and a provision of rupees 150 lakhs made under it. This provision was, however, temporarily 'suspended' or 'reduced' on several occasions in subsequent years when Government was faced with financial stringency.

3. Method of effecting "Insurance". Appropriation for Reduction of Debt and its extension to Avoidance of Debt. It was originally intended to appropriate in each year a sum of rupees 150 lakhs to Famine Relief and Insurance, from which would be met the actual cost of famine relief incurred during the year, and also of the construction of Protective Railways and Irrigation Works up to a maximum limit of one half of the total provision, any part of the Rs. 150 lakhs that remained unspent being taken as a cumulative insurance against severe famine in the future. It was considered undesirable to pay this unspent balance into a specific fund. Government preferred to meet the famine expenditure from the general revenues and to effect insurance against such charges in the future by strengthening the general financial position of the country. Accordingly, in the early years of the scheme, the surplus funds of the provision were on several occasions employed in paying off debt. Government was, however, at that time borrowing largely for productive purposes and it was soon recognised that there was nothing to be gained by paying off old and incurring new debts simultaneously. It was decided, therefore, while borrowing continued, to appropriate the excess fund representing Famine provision to the avoidance of new rather than the liquidation of old loans. In pursuance of this policy the unexpended balance of the provision was after 1885 actually spent in each year upon productive works.

4. Incidence of Famine Expenditure before the Reforms. Prior to 1907-1908 the expenditure upon Famine Relief was a Provincial charge until provincial resources were exhausted, when the burden shifted to Central Revenues. As this system was found unsuited to the satisfactory

working of the quasi-permanent provincial settlements, it was decided to make famine relief at the outset a Central hability, and to call upon the provincial resources only when the expenditure became resulty heavy. It was accordingly decided to appropriate one quarter of the famine provision of Rs. 150 lakhs to form a species of reserve against which Provincial Governments might draw in time of famine. The sum of Rs. 37½ lakhs was then distributed among the provinces liable to famine in proportion to their comparative needs, the share allotted to each province being added to its resources by an annual assignment from Central to Provincial revenues. The credit was, however, a book credit only; a credit under the head "Transfers between Central and Provincial Revenues" being counterbalanced by a corresponding debit under the head "Reduction or Avoidance of Debt" in the Provincial section of the accounts. Under this system the Provincial allotment was regarded as of the nature of an insurance payment, in return for which any famine expenditure incurred by a province was treated as wholly "Central" within certain prescribed limits. The extent to which any local government was thus entitled to have its famine expenditure treated as "Central" was represented by its "famine credit" in the pro forma account which was maintained under this system. When this credit was exhausted, further expenditure was shared equally between the Central and the Provincial Government concerned. This arrangement was discontinued in 1917-18, when the Central Government's share of the famine relief expenditure was fixed uniformly at \$\frac{3}{2}\text{ths} and the Provincial Governments' share of the famine relief expenditure was fixed uniformly at \$\frac{3}{2}\text{ths} and the Provincial Governments' share of the Reforms, Famine Relief became a wholly provincial subject.

5. Fosition under the interorms. Under the Statutory Rules framed under the Government of India Act as they stood up to 1927-28, each Provincial Government was required

under the Government of India Act as they stood up to 1927-28, each Provincial Government was required to contribute from its resources a fixed sum every year for Famine Insurance. The annual contribution was devoted in the first instance to outlay on the construction of protective works and, if necessary, on relief measures, the sum not required for these purposes being utilised in building up a Famine Insurance Fund. The balance at the credit of the fund was regarded as invested with the Central Government which paid interest on it, and it was available for application, when necessary, to any of the objects mentioned above and also to the grant of advances to

cultivators.

The constitution of the Fund has undergone a radical change with effect from the financial year 1928-29. Under the new regulations the Fund has ceased to be an Insurance Fund. It is now called the "Famine Relief Fund" and it provides, as its main and primary object, for expenditure on Famine Relief proper, the word 'Famine' being held to cover famine due to drought or other natural calamities. Accordingly, the annual assignment from revenue, as well as the balances in the Fund till they exceed a certain prescribed amount, are not expended save upon the relief of famine. Loans to cultivators are not granted from the new Famine Relief Fund direct, but the Fund may advance money for financing the Provincial Loan Account if and when its balance exceeds the prescribed minimum. The balance at credit of the old Famine Insurance Fund on the 31st March 1928 was transferred to the new Fund on 1st April 1928. In Burma and Assam, where no Famine Relief Fund has been created, the balances at credit of the old Famine Insurance Fund were transferred to the general balances of the provinces.

6. The transactions of the Famine Relief Fund are exhibited in Account No. 87, which shows the balance at credit of the Fund at the end of the year 1929-30.

Particle Particle									PROVINCIAL	Рвоугисты. Соуккижить	r.		-		
Character in Early Charact		•		CHARL COVERS				Reserved.			-				Tera
Charges in India. Charges in In				India General,	Government of Madras.	Government of Bombay.	Government of Bongal.	Government of United Provinces.	Government of Punjab.	. —		Government of Central Provinces and Bern.	Government of Assam,	Total,	CENTRAL AND PRUVINGIAL.
Additional Ratiohishment		Charges in India.		e#	群	#	p#	##	#	th:	##	p#	#	a#	at .
Crammunicitients Crammunicit	Saluries and Es	itablishment	•	525	:	1,609	:	•	34,503	\$74	:	11,974	4,637	1,13,397	1,13,922
Figure diagramment forms Figure diagramment forms Figure diagramment forms Figure diagramment forms Figure diagramment Figu	Reliel Works-	r													
Other charges 1,00.57 1,768 1,768 1,768 4,18,164 4,18,164 4,18,164 4,18,164 1,76,109 1,76,109 1,76,109 1,76,109 1,76,109 1,76,109 1,76,109 .	('cmmanica'i Wages of]	ions:	•		:	:	:	2,47,504	:	2,069	:	14,15,352	:	16,64,925	16,64,925
Principation works: Principation works:	Other oha	sə Si	•	:	:	:	:	1,09,557	:	1,766	:	4,13,164	063,63£	5,69,977	5,69,977
Other charges Other darges Other Expanditure Other Expanditure Other Expanditure Other Expanditure Other Expanditure Other Expanditure Other Salaries and Deputation Pray. Incave Salaries and Deputation Pray. Incave Salaries and Deputation Pray. Incave Salaries and Deputation Pray. Incave Salaries and der Famine Relief Incav	Inigation W	orks:	•	:	:	:	:	13,463	471	:	:	3,931	:	17.541	17,641
Other Works: Wassellaneous- Miscellaneous- Miscellaneous- Mi	Other cha		•		:	:	:	:	46,158	:	:	379	:	46,537	46,537
Miscellaneous— Miscellaneous—	Other Works Wages of Other cha Gratuitous Rel	f. Labour					 (e) <u>22,</u> 212			44,875 15,611 1,97,461	(a)2,438	F6.735 4,22,525	810 2,08,004	52,495 3,01,822 8,52,635	52,495 3,01,822 8,52,635
Other Expanditure Total Charges under Famine Relief <th< td=""><td>Miscellaneous-</td><td>}</td><td></td><td></td><td></td><td></td><td></td><td>:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Miscellaneous-	}						:							
Other Expanditure		r protection of cattle			88	:(:	:3	65,051	1,451	:	:	:	56,584	56,584
Charges in England. Total Charges in England. Total Charges in England. Total Charges under Famine Relief. Total Charges under Famine Relief. 46,212 6,64,638 4,43,860 2,44,962 2,443 24,14,050 2,59,141 48,92,040 48,92,64 Charges in Englands Exchange on ditto. Exchange on ditto. Exchange under Famine Relief. 1829 4,43,860 (a) 2,64,992 (a) 2,433 24,14,060 (a) 2,59,141 48,92,171 48,98,171		miture	•	:	:	5,95,019	21,000	2,55.611	3,00,118	1,385	:	:		12,16,133	12,16,133
Hogyle Commissioner. £ 33 <td></td> <td></td> <td>OTAL</td> <td></td> <td>182</td> <td>5,96,628</td> <td>43,213</td> <td>8,64,538</td> <td>4,43,860</td> <td>2,04,992</td> <td>2,433</td> <td>24,14,030</td> <td>2,59,141</td> <td>48,92,040</td> <td>48,92,571</td>			OTAL		182	5,96,628	43,213	8,64,538	4,43,860	2,04,992	2,433	24,14,030	2,59,141	48,92,040	48,92,571
Ditto converted into Rs. at £1=Rs.13\frac{1}{2}\frac{1}		High Commissioner. aries and Deputation Pay		₩		i	:		i	:	:	:	:		
Exchange on ditto		verted into Rs. at £ 1= Rs. 131		#		:	÷	# 129	:	:	ŧ	•	:	R 129	487
Total Charges under Famine Relief . 885 182 5,96,628 46,212 8,64,6.3 4,43,860 (a) 2,64,992 (d,2,433 24,14,060 (a) 2,59,141 48,92,171		Exchange on di	tto .	. 2	 :	;	:	7-	:	:	:	i	:	7	
	, a	Total Charges under Famine R.	elief		182	5,96,628	46,212	8,64,633	4,43,860	(a) 2,64,992	<u> </u>	24,14,060	(a) 2,59,141	48,92,171	48,93,056

44.—Territorial and Political Pensions.

Under this head are recorded various pensions and charitable allowances granted, for reasons of State, to members of former Ruling Families and others.

Only pensions granted to non-officials whose services, descent, or connections are such that it is on general grounds of policy desirable that Government should extend to them some measure of assistance or recognition are classed as 'Political Pensions.' All other pensions which were treated as 'Political' prior to 1921-22 are now recorded under "Superannuation Allowances and Pensions."

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1930.

India General.	R	R
Tot exceeding Rs. 10,000 per annum—		
Miscellaneous Pensions	. 1,22,346	
Charitable Allowances	. 29,868	
Тотал		-
ZOZZII	•	1,52,21
Baluchistan.		
Not exceeding Rs. 10,000 per annum		
Miscellaneous Pensions .	56,280	
Charitable Allowances	1,250	
	1,000	
Total .		37,530
NORTH-WEST FRONTIER PROVINCE,		
Kutab-ud-din (Nawab of Tonk) . , ,	28,118	
Not exceeding Rs. 10,000 per annum-	211,110	
Miscellaneous Pensions ,	24,557	
Total .		52,675
Madras.		
Carnatic Stipends.		
Prince Sir Ghulam Mohammad Ali Khan Bahadan K.G.I.R. D.		
	50,000	
Not exceeding Rs. 10 000 per annum—		
Miscellaneous Pensions (including commutations and other allowances)	1,44,002	
Tanjore Pensions.		
Not exceeding Rs. 10,000 per annum-		-
Mi-cellaneous Pensions (including commutations)	16,825	
Carried over		

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1930—contd.

		R	Ħ
	Brought forward	2,10,527	2,42,419
Not exceeding Rs. 10,000 per annum— Miscellaneous Pensions		4.977	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Masulipatam Pensions. Not exceeding Rs. 10,000 per annum— Miscellaneous Pensions sincluding commutations)	. ,	15,422	
Bellary Pensions.			
Not exceeding its. 10,000 per annum— Miscellaneous Pensions	, ,	6,000	
Mysore Pensions. Not exceeding Rs. 10,000 per annum— Miscellaneous Pensions	, ,	368	
Other Pensions.			
Halikhana Allowance— The First Raja of Calicut		75,476	
The Second Raja of Calicut		. 15,000	
The First Raja of Palghat		ე,299	
Raja Krishna Varma Valia of Malabar		. 13,801	
Unnikairi alias Raja Vallabha of Malabar .		. 15,944	
Chirakkal Korilakath Rama Varma Valia Raja Malak	or	. 17,510	
Sultan Adi Raja Admad Ali Raja of Cannanore vot exceeding Rs. 10,000 per annum—		19,168	
Miscellaneous Pensions		1,41,427	
Charitable allowances		. 205	
_ Вомвау.	Тоты	•	i,45,324
Saidar Mir Muzaffer Husain Khan, head of the Rahimut-ul-Nissa Begam	branch of the family of	f 30,589	
Mir Masud Alam Khan, head of the branch of t Ladli Begam	he family of Zinul Nissa	30,859	
Sardar Saha alias Balasaheb Bhonsle	. ,	. 80,000	•
Mir Ali Murad Khan		12,600	
Mir Meherab Khan		. 12,000	
Mir Sohrab Khan Halad Mir Rustom Khan	• •	15,600	
Mir Mohmed Bux Khan		. 51,307	
His Highness the Aga Khan		. 12,000	
Not exceeding Rs. 10,000 per annum-			
Miscellaneous Pensions		. 1,77,155	
Charitable Allowances		5,030	
	Total.		3,76,570
	C-mied over	i i	11,64,613

No. 71.—ACCOUNT of Territorial and Political Pensions for the year ended 31st March 1930—contd.

Brought forward .	R	R 11,64,61
BENGAL.		
Nawab Asif Kader Syed Nasir Ali Mirza Bahadur, Nawab of Murshidabad (Nizamut Family) Syed Mahomed Fyez Ali Khan (Nizamut Family)	2,30,000 21,708	
Prince Mohomed Askari Buland Jah Mirzah Bahadur (Oudh Family)	18,000	
Prince Mohomed Pabur Wirza Bahadur (Oudh Family)	18,000	
., Sultan Mirza Mohomed Pear Ali Bahadur (Oudh Family) .	18,000	
" Mohomed Akram Hussain Afsıri-Mulluck Mırza Bahadur (Oudh Family)	18,000	
,, Abed Ali Mirza Dara Jah Bahadur (Oudh Family)	15,000	•
Not exceeding Rs. 10,000 per annum-		
Miscellaneous Pensions	3,68,407	
TOTAL		6,47,11
United Provinces.		
Maharaja of Benares	75,000	
Saiyed Ahmed Shah of Meerut	11,940	
Family of Raja Lal Siugh, Ranbir Singh	12,000	
Not exceeding Rs. 10,000 per annum—		
Miscellaneous Pensions (including commutations)	5,50,677	
Torati .		6,49,617
Not exceeding Rs. 10,000 per onnum-		
Miscellaneous Pensions	60,594	
BURMA.		60,591
Not exceeling Rs. 10,000 per annum-		
Miscellaneous Pensions	1,84,047	
Charitable Allowances	8,314	
BIHAR AND ORISSA.		1,42,361
Ramchandra Deb, Superintendent of the Puri Temple	25,600	
Not exceeding Rs. 10,000 per annum—	,,,,,	
Miscellaneous Pensions	13,384	
Total.		38,984
Carried over		27,03,284

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1930—concld.

	•	R	Æ
	Brought forward		27,03,281
CENTRAL PR	VINCES.		
Nagpur Burhans	ah Family.		
Raja Azum Shah		50,00)	
Bhonsla F	mily.		
Raja Raghoji Rao (Janoji Family) .	· · · · · · ·	80,000	
Luchman Rao		12,000	
Not exceeding Rs. 10,000 per annum-			
Miscellaneous Pensions		2,43,338	
	Тотаг.		3,65,338
Assav			
Not exceeding Rs. 10,000 per annum-			
Miscellaneous Pensions		7,042	
	Тотал.		7,043
Coord			
Not exceeding Rs. 10,000 per annum-			
Miscellaneous Pensions .	• • •	698	696
	TOTAL CHARGES IN INDIA .		30,76,261
Charges in Engla	d.		
Secretary of State.			
Members of the Family of the late Mahar	gah Duleep Singh . £,672		
Members of the Bengal Nizamut Family	461		
·			
	Total . £ 9,183		
Ditto co	verted into Rs. at £1=Rs. 13;		1,21,771
	Exchange on ditto		960
Total Terri	DRIAL AND POLITICAL PENSIONS		31,99,092

XXXIII and 45—Superannuation Allowances and Pensions. General.

Pensions and gratuities paid from the revenues of Government fall into two main classes, according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

2. The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which have ceased to exist in so far as concerns new entrants to the departments formerly interested in them, but to which old members continue to subscribe. These abolished Funds are the Military Orphan and the Medical Retiring Funds, which have been superseded by the Indian Military Service Famuy Pension Fund, the accounts of which appear in the Army books; and the Bengal, Bombay and Madras Civil Funds, which have been replaced by the Indian Civil Service Family Pension Fund.

REVENUE.

3. Apart from the transactions of the abolished Funds mentioned above, the subscriptions under the Indian Civil Service Family Pension Regulations and contributions received from Foreign Governments, etc., in respect of the pensions of officers lent to them, constitute the main items of revenue under this head.

EXPENDITURE,

- 4. Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of all departments except Railways is recorded under this head, besides the contributions to I'royldent and Service Funds and family pensions paid from funds merged in Government balances, including the abolished Funds mentioned above. This head is also debited with the annual equated payments to capital on account of commutations of pensions; Pensions to retired Military officers are charged see paragraph 6 below. to the Army Estimates. Pensionary charges of the Posts and Telegraphs Department are debited to the general head "45—Superannuation Allowances and Pensions" but the Department is required to make a contribution each year based, not on the actual payments made during the year, but on the pensionary liability to be met on the retirement of employees then in service The contribution payable by the Indian Posts and Telegraphs Department during 1929-30 was tentatively fixed at Rs. 60 lakhs, besides Rs. 1,25.000 payable by the Indo-European Telegraph Department, and these amounts have been charged to the Posts and Telegraphs Department by credit to this head. An analogous procedure is also followed in the case of the Irrigation, Northern India Salt Revenue and other Commercial departments except Railways, and in these departments the pensionary charges debitable to the Commercial heads of account are computed at a percentage on establishment charges, while the actual pensions are charged to this head. In Railways in which the number of pensionable officers is very small, the actual payments are charged to that Department.
 - 45A—Commutation of pensions financed from ordinary revenues. 60B—Payments of commuted value of pensions.
- 5 These capital major heads have been introduced for the adjustment of payments on account of commutations of pensions which were formerly charged to the head '45-Superannuation allowances and Pensions' in the Revenue section of these accounts.
- 6. All payments on account of commutations of pensions whether made in England or in India, including payments made to other Governments, are brought to account, in the first instance, under the head "60B—Payments of commuted value of Pensions," which is a capital head, outside the Revenue Account, in the books of the Central or the Provincial Government, as the care may be, and at the end of the year such portion of the expenditure recorded under this head as the Government concerned may decide to charge against current revenues is transferred to the capital major head "45 A—Commutation of pensions financed from ordinary revenues".

The net amount debited to the Capital Major head "60B—Payments of Commuted value of pensions", after deducting therefrom the recoveries, if any, trom other Governments, is repaid from revenue either in a lump sum or by a system of equated payments, spread over 15 years, which include interest on the capital invested. Such equated payments are charged to the head "45-Superannuation Allowances and Pensions" or other appropriate major head in the Revenue section of the Accounts, by credit to (a) the capital head "60 B—Commuted Value of Pensions" for the capital portion of the payments, and to (b) "19-Interest on Ordinary Debt" for the interest portion.

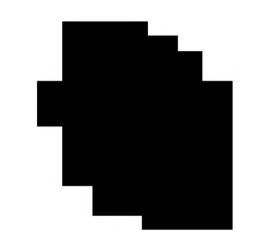
J. and JJ.-Biscellaneous.

No. 72.—-ACCOUNT of RECEIPTS in aid of SUPERA	OUNT of	. Весегра	rs in aid of	SUPERA	NNUATION Allowances and	n Allowa	nces and		s for the	year end	led 31st	Pensions for the year ended 31st March 1930.	930.	
	India General	Baluchistan	North West Frontier Province.	Мадтъв.	Bombay.	Bengal,	United Provinces.	Punjab.	Burns.	Bikar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL.
Central Gavernment	p#	##	at	æ	# 1	##	, , #1	p#	p#	r#	AH.	##	##	Ħ
RECRIPTS IN INDIA.														
Snhscriptions to the Military Orphan Fund .	•	;	:	:	:	1,39,436	:	:	:	:	:	:	:	1,39,636
Subscriptions under the Indian Civil Service Family Pension Regulations	1,06,632	2,287	10,388	1,03,739	1,03,352	91,437	1,28,409	75,277	82,211	75,749	49,027	38,643	1,683	8,68,80 <u>4</u>
Contaidations for Pensions and Gratuities	2,57,603	17,131	27,020	2,288	2,00,580	45,448	8,501	54,748	9,742	26,476	23,251	108	:	6,72,896
Deductions for Marine Pension Fund .	12,916	:	:	:	i	:	:	:	:	:	:	:	:	12,916
	10,794	:	1,576	n	1,591	:	64	2,917	:	10	:	į	:	16,982
	8,87,945	19,418	786'88	1,06,042	3,05,523	2,76,521	1,37,079	1,32,942	91,953	1,02,235	72,278	38,651	1,663	17,11,234
Deduct—Refunds .	12,907	:	:	i	7.3	73,809	:	33	:	:	÷	:	:	86,822
TOTAL ERGRIPTS IN INDIA	3,75,038	19,418	38,984	1,06,042	3,05,450	2,12,712	1,87,079	1,32,909	91,953	1,02,235	72,278	88,651	1,663	16,24,413

		Scoretary of State.	Commissioner.	Total.	
i.ecripts in England-			લર	3 3	
Widows, Funds of the Home Establishment of the East India Company. Sale of 2½ per cent. Consolidated Slock under Act 60 Virt., Ch. II, Dividends, etc.	Ch. II, Dividends, etc.		3,674	749°E	
Subscriptions in respect of the India Office Provident Fund		.	609	609	
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Novy Fund:					
		: 	66	66	
Bombay Civil Fund—Provident Branch		مدن بيت 1 1	128	128	
Beneal Military Orphan Society				621	
Bengal Military Fund		· ·		288	
Madras Military Fund		•	244	544	
Bombay Military Fund			271	271	
Indian Navy Fund		.	:	10	
Subscriptions and Monations : Indian Civil Service Family Pensions		- की 	4,548 20,880	25,428	
Family Pensions of non-European members of the Indian Civil Service		: - .	462	762	
Wage deductions on account of Contributions to Pensions		: 	112	112	
Adjustment of excess charges in previous years in respect of the pensions of Military Officers in civil employment		13.	1,493	1,493	
		:	417	417	
	Total Receipts in England	43	11,561 22,092	33,653	
		Ditto converted into Rs. at £ 1	nto Rs. at £ 1 ==	= Rs. 133	4,48,710
		Exchange on ditto	n ditto		3,690
		TOTAL RECEIPTS	TOTAL RECEIPTS-CENTRAL GOVERNMENT	ENMENT .	20,70,812
	TOTAL RECEIPTSPROVINCIAL GOVERNMENTS, AS IN ACCOUNT NO. 72-A	GOVERNMENTS,	ав ін Ассоинт П	fo, 72-A	42,19,896
	Ē	Torat Breezens in all of Street,	ATD OF SITTERAND	MOTFATIN	62.96.708

No. 72A.—ACCOUNT of RECEIPTS in aid of Superannuation Allowances and Pensions of the Provincial Governments for the year ended

	Government of Madras	Government of bombay.	Government of Bengal,	Government of Vaited Provinces.	Government of Punjab.	Government of Barma.	Government of Bihar and Orlses.	Government of Central Provinces and Berar	Government of Assam.	Government of Coorg.	Total.
Provincial Governments. RECEIFIS IN INDIA.	#	##	##	£Ŧ	#ŧ	##	#i	#i	#R	#	æ
Contributions for Pensions and Gratuities	4,37,334	14,24,158 (a) 8,88,259	1,24,281 317	2,61,373	2,62,437	2,07,720	91,426 86,274	1,04,040	16,466	2,320	29,31,565 12,79,922
	4,37,363	23,12,417	1,24,598	6,03,870	8,60,125	2,22,006	1,27,700	1,04,532	16,546	2,320	42,11,477
DoductBefunds	2,375	2,356	11,439	1,052	5,752	1,273	407	1,499	I	:	26,147
TOTAL BRCSIPTS IN INDIA	4,34,988	23,10,061	1,13,166	6,02,818	3,54,373	2,20,733	1,27,293	1,08,033	16,545	2,320	41,85,330
RECEIPTS IN ENGLAND.	æ	93	F	લ્ક	ಈ	લ્ફ	3	ಈ	ಚಿ		
Secretary of State.											
ment (writes back of debits in previous years)	:	16	:	631	į	110	:	:	:	:	
High Commissioner. Miscellaneous	6	480	228	1,328		10	44	62	17	:	
Total Receipts in England . £	46	496	228	1,517	:	1,20	44	52	17	:	
	e#	A#	群	群	r#	4	A#	C.F.	#		
Difto convered into Rs. at $\pounds 1 = \mathrm{Rs.} \ 13 \frac{1}{3}$	1,293	6,618	3,034	20,236	:	1,603	691	169	220	:	34,256
Exchange on ditto	ro	11	27	146	i	13	a 	9	1		087
Total Receipts of Provincial Governments.	4,36,286	23,16,756	1,16,227	6,23,200	3,54,373	2,92,349	1,27,889	1,03,730	16,766	2,320	42,19,896



	India General	Baluchistan.	North-West Frontier Province.	Madras	Bombay.	Bengal.	Unified Provinces.	Punjab.	Burma,	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Georg.	Total Central.
Central Government.	#	æ	æ	#	EF)	r#	##	畔	æ	群	GET .	#i	· #	pp#
Charges in India.														
Superannuation and Retired Allowances	15,20,369	89,206	4,86,045	6,74,240	16,79,043	14,58,647	7,66,309	7,00,842	1,46,788	1,94,432	1,12,227	52,352	100	77,74,600
onate Allowances	898'6	48	85,037	3,704	3,307	8,365	22,743	17,879	:	2,863	1,649	:	:	1.55,457
Commuted Value	8,34,104	•	:	•	:	;	;	:	:		:	:	;	8,34,104
	16,951	495	8,407	7,086	19,188	5,945	4,493	7,246	2,059	2,652	613	1.293	18	76,509
Pensions for Distinguished and Meritorious Services	1,915	:	18,000	:	:	:	• ;	:	:	:	187	:	•	20,052
Donations to Service Funds		:	:	:	:	200	2,310	:	:	:	:	:	:	8,217
Donations to Provident Funds	19,461	:	:	:	5,122	:	:	:	:	•	:	:	:	78,583
Covenanted Civil Service Pensions	:	:	:	8,925	:	:	:	÷	:	•	:	:	;,	6,925
Pensions of the Military Fund	2,328	:	:	3,624	1,301	:	:	41	;	:	:	:	:	7.289
Pensions of the Military Orphan Fund	8,911	:	:	;	:	2,800	9,825	2,126	:	479	:	:	:	24,141
Pensions of the Medical Retiring Fund .	1,587	:	:	:	:	:	:	:	:	:	:	:	:	1,587
Pensions of the Bengal Civil Fund	4,550	:	:	:	:	:	:	:	:	;	:	:	:	4.550
Pensions of the Madras Civil Fund	:	:	2,250	5,325	:	:	:	:	:		:	:	:	7,575
Pensions of the Bombay Civil Fund	3,555	:	:	:	:	•	:	:	:	:	:	:	:	3,555
Pensions under the Indian Civil Service Family Pension Regulations	68,421	:	:	•	:	:	:	:	:	:	:	:	:	68,421
Concession grants in respect of past contibu- tions towards Indian Civil Service Annuties	:	:	:	7,467	:	4,000	:	4,267	•	:	:	:	:	15,734
Pensions, etc., under the War Kisk Compensation Scheme	:	:	:	1,243	19,602	14,6'4	06	5,470	64	498	:	9,078	:	50,650
Special Pensions connected with the War	3,520	;	•	9,302	4,036	5,527	340	4,211	648	1,198	:	:	:	28,782
Fensions to the dependants of the processor asserts (ex German ships) interned during the War in Germany	:	:	:	:	476	206	:	:	:	:	:	:	:	889
Pensions of the Madras Medical Fund	206	;	:	:	:	:	:	:	:	:	:	:	:	206
Deduct - Amounts transferied to Commercial Denartments	62,24,962	13,255	1,19,610	:	29.774	;	49.479	33.721	:	456	5,332	:	:	64,76,589
POTAT CHARGES IN INDIA	26 74 590	A11.4		010.00.0	10.00		100 22 4	N 00 007	CH CF .	200 100	4 000	014 00	7	100.00

Scoretary of State. High Commissioner, Total.	# #	1,588	1,211 42 1,252		8,508 3,508 3,508 3,508 3,508 3,784 8,784 8,520 8,520 8,782 9,283 5.01 8,782 8,520 8,520 8,782 8,520 8,5	45,577 78,868 100,881 60,824 18,833 6,628		214,015 214,015 100,332 100,332 100,332	TOTAL CHARGES IN ENGLAND & 601,643 1,276,050 1,778,593	Ditto converted into Rs. at £1=Rs. 183 . 2,37,14,567	Exchange on ditto 1,90,145	TOTAL CHARGES—CENTRAL GOVERNMENT . 2,65,03,443	TOTAL CHARGES-PROVINCIAL GOVERNMENTS, as in Account No. 72 C 4,10,85,208	CA CA C
Charges in England.		Pensions for Distinguished and Martorious Services Pensions, etc., on retrievenent of Officers of the following classes —	Superannation (on reduction of staff) Compensation and Injury Grabuttes, under the Superannation Act, 1909	, , , , , , , , , , , , , , , , , , ,	ny une masu Officers subscribe	Fenanns and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund Bengal Military Fund Mulra Military Fund Bombay Mulra Fund Madras Medical Fund Madras Medical Fund Madras Medical Fund Madras Medical Fund Madras Medical Fund Madras Medical Fund Madras Medical Fund Madras Medical Fund Madras Medical Fund Madras Medical Fund Madras Medical Fund	Pensions payable in respect of the Indian Civil Funds:— Bengal Civil Fund Madrus Civil Fund Bombay Civil Fund (Provident Branch)	Indian Civil Service Family Pension.	TOTAL Ci					

Decid

					Reteroof							
	Government of Madras.	Government of Bombay	Government of Beugal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Blar and Oriesa.	Government of Central Provinces and Berar	Government of Assam.	Government of Coorg.	Shan States Federation	TOTAL PROFESTIA
Provincial Government.	*	₩	H.	#	æ	#	#	æ	· · 辛	#	22	æ
Charges in India.						-						
Superannuation and Retned Allow-	50,38,792	63,16,711	48,16,353	56,63,849	36,71,404	32,98,768	22,27,761	16,96,941	6,24,410	38,355	:	3,33,92,334
Comparationate Allowances	35,011	68,985	17,346	990'49	76,431	18,739	10,101	6,577	9,586	192	:	3,10,034
Equated psyments of Commuted Value of Pensions charged to capital	2,55,571	1,56,575		92,369	1,87,970	1,70,970	23,219	2,17,767	68,091	:	:	11,02,532
Grabuities	1,09,158	22,137	22,015	748,29,	36,391	35,668	16,002	20,853	6,430	1,518	•	9,42,509
Pensions for Distinguished and 'Meritorious Services.	:		17,166	:	4,710	:	. 130	;	863	:	:	958,65
Donations to Service Funds .	:	12,058	:	:	:	:	i	:	:	:	:	12,058
Donations to Provident Funds	44,174	26,576	46,470	14,422	:	43,864	12,975	1,200	4,758	:	4,741	1,97,975
Covenanted Civil Service Pensions .	66,354	57,101	1,06,047	14,892	:	34,608	:	13,838	*	:	:	9,82,535
Deduct		_										
Amounts transferred to Commercial Departments, etc.	3,80,679	9,77,933	1,69,654	8,36,919	20,95,812	2,55,204	1,75,211	2,13,146	:	:	:	51,64,558
Recoveries from other Govern- ments	:		3.70,111	:	i	:	13,093	3,554	:	:	;	3,56,758
Pensionary charges of the Bombny Dovelopment Department.	:	29,713	:	•	:	:		:	•	:	:	29,713
Total Charges in Lydia .	51,68,581	56,52,497	44,83,632	49,08,028	18,81,094	33,87,403		17.39.971	7.13.913	40.085	1.741	3.0.91.807

·	:	;	:	:			125	492	:	:		963	æ	12,839 1,09,04,135	111 89,268	53,015 4,741 4,10,85,208
ે	:	9,38;		788,0			8,292	12,840	;	:	21,132	30,519	æ	4,06.926	3,421	11,24,260
ij	:	10,771	:	10,771			27,965	21,281	:	:	49,246	60,017	æ	8,00,224	6,614	25,46,809
ul	:	7,578	:	7,578			19,806	25,202	:	88	45,089	52,647	 #∓	7,09,396	5.962	28,10,071
का	:	26,398	:	26,898			51,944	23,371	:	79	75,394	102,292	#	13,63,889	11,409	47,12,701
<u></u>	:	41,825	:	41,825			46.855	37,954	П	:	018'58	126,635	#	16,83,467	14,164	35,88,725
¥	:	5,924		176,9			53,539	54,017	122	:	1,07,678	113,602	R	15,14,703	10,795	64,93,524
અ	:	26,562	:	26,562			51,258	32,964	∞	623	84,751	111,913	æ	14,84,181	12,373	59,80,186
4	356	28,924	:	29,280	1		50,715	42,635	Ħ	136	93,487	122,747	· #	16,36,892	13,668	78,08,067
બ	:	14,338	2,250	16,588	1		46,142	33,795	:	510	80,447	97,035	p#	12,93,789	10,749	64,73,119
Secretary of State.	Pension contribution of Aides-de- Camp to the Governor, lent from Imperial Service	Pensions of Military and Marine Officers in respect of Civil employ- ment	Payment under section 104 of Government of India Act to executors of deceased Chief Justice	TOTAL £		High Commissioner.	Superannuation and Retired Allowances	Covenanted Civil Service Pensions	Passage Gratuities	Compassionate Allowances	TOTAL &	TOTAL CHARGES IN ENGLAND &		Ditto converted into Bs. at £1=		TOTAL CHARGES-PROTINCIAL

	-					Provin	Provincial Governments,						
•	CENTRAL					-	Regerved.			1			TOTAL
	GOVFERENT.	Gevernment of Milas	Government of Bombay.	Government of Bengal.	Gavernment of United Provinces.	Government of Punjab.	Govornment of Barma.	Government of Bihar and Orfssa.	Government of Central Provinces and Berar,	Government of Assain.	Government of Coorg.	Total.	Crypal and Provincial.
	# ,		ੁ ਖ਼	#	#	#	#	*	æ	=	æ	, es	*
Payments of Commuted Value of Pensions	(a) 62,53,467	11,44,752	16,66 125	28,20,946	10,57,704	19,29,815	21,76,018	4,39,618	14,05,004	86,118	12,191	1,27,36,420	1,89,90,877
Deduce-Bauated Payments from Revenue	115,86,4	1,25,109	76.289	÷	10.760	95,999	79,357	12,701	1,08,000	999*F@	:	5,44,781	11,04,195
Deduct—Commuted Value of Penkum, recovered from other Governments	11,66,501	2,42,105	₫,6 <i>₫</i> ,309	1,54,541	8,23.371	8,87,943	:	2,15,112	036'10'1	:	i	28,20,601	42,86,802
Total	42,28,842	7,21.138	12,24,527	24,36,40 <u>4</u>	2,23,373	9,45,833	20,96,661	2,11,805	11,95,624	50,552	12,21	93,71,038	1,35,99,380
Deduct - Amount financed from Ordinary Revenue	4,19,659	8.52.217	:	F0F'98'95			:	2,24,506	:		12,121	37,25,278	41,44,937
Vet foxponditure (not charged to Revenae) during the year	38,08,683	-1,28,109	12 24,627	٠	2 23,373	9,95,833	20,96,661	-12701	11,95,624	50,552	:	56,45,760	94,54,443
Ditto Ditto to end of the year	1,47,29,158	22,99,738	27,55,498	:	4,55,533	29,43,135	38,41,661	2,08,730	83,64,091	7,38,136	:	1,66,06,542	3,13,35,700
					(a) Civil Railways Military includ	Civil Univays Wilitary including Asrine	Rs. 52,00,308 1,12,583 8,41,007						

XXXIV and 46.—Stationery and Printing.

REVENUE.

This is essentially an expenditure head and the revenue recorded in the accounts is rather a set-off against some part of the charges than an independent source of income.

EXPENDITURE.

The Commercial Departments, such as the Railways, Posts and Telegraphs and the Northern India Salt Revenue, and, when it exists, the Census Department, pay for their own printing and stationery. The Military Department also is since 1925-26 being charged with the cost of stationery supplied and printing work done. In the case of other departments of Government, whether Central or Provincial, expenditure on stationery and printing, except for petty purchases of indigenous stationery, is usually brought to account under the present head.

- 2. The bulk of the stationery is purchased in the first instance for the Central Stores which are maintained in Calcutta. The cost of all such purchases, whether made in India or in England, is debited to the Central Government. It is not until the stores are actually issued to Provincial Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the provincial or departmental accounts. The recoveries effected from the paying departments of the Central Government are adjusted by reduction of the Central expenditure on purchase of stationery, which accounts for the minus entries in Account No. 73-A; while the recoveries from Provincial Governments are shown under the receipt major head "XXXXIV-Stationery and Printing".
- 3. The Stationery Stores maintained in Madras and Bombay were tallen over by the Provincial Governments with effect from the 1st April 1922 and Provincial Stores were opened in Burma and Bihar and Orissa with effect from the 1st April 1923. The recovery from other Governments for cost of stationery supplied by Provincial Stores are shown under the receipt major head 'XXXIV—Stationery and Printing'.
- 4 A new system based on costing principles was introduced in the accounts of Government Presses with effect from 1924-25. Under this system, in addition to the actual cash expenditure on the different sections of the Presses, indirect charges such as pension payments, interest on capital outlay and depreciation on buildings, etc., are worked out and distributed over these sections so as to arrive at the true cost of each section. A Depreciation Reserve Fund has also been opened except in Bihar and Orissa, to which depreciation calculated on the value of the plant, machinery and furniture in use in the Presses during each year is credited, as also the book value of plant, machinery and furniture disposed of during the year. This fund bears the cost of all machines, etc., replaced during the year. Account heads have been opened in the Finance and Revenue Accounts to exhibit the expenditure in greater detail under each head and under the different sections of the Press and other branches unconnected with the Press proper. The credits to the depreciation fund during each year and the expenditure on renewals and replacement of plant and machinery out of the fund during the year are also shown separately. Departmental charges such as Interest on capital expenditure, pensions, leave charges paid out of India, audit charges, etc., are also detailed.



No. 73.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the year outcome.

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I																		-	
			E 1	TANKER GOVERNMENT						1	4	Реотінсіль фочнямивить	Verhuests.		l			-	
		Tedu General	Raluchine tan	North. West Pronbler Province.	Other Areas.	Tolal.	Goremment of Nadras	Gevernment of Bombay.	Government of Bengal	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Blast and Oilsea.	Government of Contral Contral Provinces and Berar.	Government Go of Assam.	Government a Coorg.	Shan States. Federation.	Total.	TOTAE CENTRAL AND PROTICERAE
N	BECEIPTS IN INDIA.	2	*	' ≃	æį	#	## H	4	# 1	æ	#	#	42	#	#	' #	=	*	#
Stat	Stationery Receipts .	29 38,256	55	7,405	1.279	20,50,095	44,847	35,974	8,990	:	7	12,104	9,353	:	i	88	393	1,06,415	30,56,510
Sale	Sale of Gazette, and Other Publications.	7.08,018	SFI	941	34,142	7,43,244	1,08,250	1,62,803	97,154	2,68,547	68,811	65,103	39,354	£7£,82	13,059	069		8,42,335	15,85,581
Oth	Other Press Receipts	2, 47,974	?;	;\0,262 \(\rac{1}{2}\)	(c) 1,903	2,89,155	1,41,450	2,20,178	77,192	1,11,026	86,462	57,440	55,061	46,588	2,177	5:28	389	8,07,186	10,96,642
Sale	Sales of plain paper used with stumps	9,0.0	3,990	14,580	•	26,610	i	•	3,68,905	98,265	1,59,612	:	1,56,312	:	31,025	:	:	8,11,119	8,37,729
		8.8,50,0.	4. 9.	62,238	40,320	40,09,107	2,94,571	4,27,650	5,47,241	4,75,838	8,04,880	1,34,737	2,59,080	75,062	46,281	1,219	776	25,67,355	65,76,162
Dea	Deduct-Refund	81,765		8	441	276'68	765	1,372	2,282	758	812	349	970	67	1 ; 1		:	7,085	80,302
Z	NEF RECEIPTS IN INDIA	38,20,553		62,230	30,885	39,26,840	3,04,084	4,26,278	5,44,959	4,75,080	3,04,074	1,34,388	2,58,110	75,018	46,260	1,249	775	25,40,270 64,87,160	64,87,160
	, , , , , , , , , , , , , , , , , , ,	RECEIPTS IN ENGLAND.	K ENGLAN State.	ъ .	-	£	4	ભ	ಚ	લર	લર	લ્સ	સ	સ	લર	F		43	
	-n iscollancom vecupts H	pts Kíah Commissioner.	nessioner.		•	667	1			:	:::	:	1	1		:	j		
	Sale of Forenment Publications Miscellaneous	Publication			-	1,118	¥ :	44	135	67	87	35	69 :	13	10		::	464	
				Total	41	2,257	8.1	54	135	43	87	34	. 69	13	12			桑	
ų		Total	receipt, r	Total secripts in l'ugland	¥.	2,556	82	45	136	48	37	34	59	13	ம	-	:	12	
, and JJ,	Dicto converted into $Rs.$ at $\mathcal{L}l=Rs.$ Excha 130 on diffo	l into Ks. ut ge on ditto	$\mathfrak{L}\mathfrak{l}=\mathbb{R}_{3}$. 131		R 31,082 201	1,161	R 596 5	1,792 1,792 11	# 4230 44	£ 497	# 450	н 786	R 179	# :	. er	:	H 6,195 45	40,277 386
3	TOTAE RECEILIA LEDTE STALIONERY AND PRINTING	DTR STA110:	JERY AND	PEINTIN	·	39,01,263	2,95,264	4,26,879	5,48,762	4,75,738	3,04,575	1,34,841	2,58,503	75,194	46,330	1,259	775	25,116,510	05,27,773
cellanen				(a) Madray Bombay Panyab Bilanyab Central	Mafras Looning Bonyab Dilur and Orissa Gestral Provinces		(9)	Mairas Boinday Painab Buran Assam	•••••	84, 8,677 4,877 4,877 95,850 1 1,4,142	(o) Borntay	orissa .	184, 1543 157 1040 1399 1,908	(d) Madras Bonday Burms	Re. 1.38 197 . 230 18 . 230	ಕಿಂದರು ಕು			

No. 73A.—ACCOUNT of Chaire Expendence on Stationery and Printing for the year ended 31st March 1930.

Central Gevernment, Charges in Ind a.	-	India General, – Balmehrifan,	Floating.	Madras.	Hombay	ral.	United Provinces.	Punjab.	Burna,	and Orlssa	Provinces nd Berar	Аяваш.	Lotal.
Charges in Ind a.	2	~	<u></u>	; ≈	==	<u>}</u> ∴ ≃	æ	æ	æ	æ	##	Ŧ	*
3					_								
Contral Stationery Office, including Control Printing Office, Central Forms Stores and Central Publication Branch—													
Pay of Officers	1 09,81			:	:		:	:	:	:	:	:	1,09,816
Pay of Establishment	5,49,167	:	:	:	•		:	;	•	:	:	:	5,49,167
Allowances, Honoraria, etc.	18,931			•	•		:	:	•	:	:	:	18,934
Supplies and Services 12,	12,28,769			:	:	,	:	:	:	:	:	:	12,28,769
Contingencies 1.	1,97,217	-		:	:	:	:	:	:	:	:	:	1,97,247
Establishment obarges paid to other Governments, liepartments etc.	258	-	-	:		:	:	:	:	i	:	:	897
Total . 21	21,01,191	-			Í .		:	:	:	:	:	:	21,04,191
Purenase of Stationery Store. 58	58,28,439		-	† - 	:		;	:	:		:	:	58,28,439
			٠.	31	948		:	:	:	•	:	i	206
Government Press, (101 details see 20, Account No. 73C)	20,85,430	816	1 29,459					:	:	:	:	:	• 22,06,500
Printing at Private Presses	3,173	58	:		:				:	:	:	:	3,231
of plain saper wed		:	77 :	·- ·	:			:	:	•	:	:	77
pinin pap i us	410	916	512				:	:	;	:	:	:	1,168
Government Presses for Central Departments	:	:		15,613	\$12'CF	2,710	10,471	5,355	13,593	3,107	1,848	2,069	95,470
Lithography	1778	-	-	•		:		:	:	:	:	:	1,778
Works	362	:	~	:	;	:	:		:	:	:	:	362
TUTAL CHARGES IN INDIA . 1, 0,	1, 0,21,783	1,222	1,23,041	15,644	41,590	3,710	10,471	5,355	13,593	3,107	1,838	2,069	1,02,42,423

			8,69,980	1,11,20,180	56 35,503 64,81,678 1,18,77,842
Total.	37	4,011 4,672 2,273 465 811 53,096	s, 237 65,248 at £1=Rs, 13‡ Exchange on ditto	TOTAL	Rs. 1,793 4,42,971 8,20,586 2,83,033 2,6433 2,058 2,190,545 11,40,689 6,075 1,29.560 4,818 1 102 1 388 1 388 1 388 1 388 1 388 1 388 1 8487 Commercial)
High Commissioner.	સ	4,692 2,273 4,55 4,5 811 63.096	R. R.		Branch
Secretary of State.	#	4,011	£ 4,011 itto converted into		Revonue Department 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,
Charges in England.		Stationery, Printine, and Bookbinding for the India Office, etc. 1,507 1,507 Stationery, Printine, and Bookbinding for High Commissioner's Office Leave Salaries and Deputation Pay Stationery, Over-ens Pay Government Scholauships	Stores for India Total Charges in Excland £		ditto ditto ditto Milary Department

Government Scholarships Law te Salaries and Deputation Pay Stores—Government Press Stores—Stationery	Expenses connected with recruitment Sterling Overseas Poy	the printing of Car logue of Coins m the Lahore Museums.	TOTAL 2		Ditto converted into Rs.	•	TOTAL CHARGES.		Deduct-	Value of Stationery supplied from Provincial Stores to Contral Departments	Value . Printing work done for Posts and Telegraphs	Vepartment Value of Printing Work done for Military Department		Value of other supplies, Sta-	tionery Value of other supplies, Printing	TOTAL DEDUCTIONS	NET EXPERDITURE OF 19,90,1193,12,472	scellan
194 26,809	74 664	:	27,711	g#	3,69,888	388.8	20,28,426 3,12,472			:	040 24	2.19	70 600	2000	 : :	\$8,307		13,02,591
:::	::	:	:	r#		:				:		: i			: :	:		16
	173		11,159	r#	1,48,787	1,067	14,09,876,1,76,392			9,/8				166	81,078	62,945	18,46,081,1,76,392	15,23,323
111	::	:	:	F	:	:	,			:	:	:		:	:	:		523
579 3,578	i :	:	4,157	r#	55,416	477	23,49,198			:	:	:	2,710	:	:	2,710	23,46,488	23,98,441
::::	: .	:	:	A#	:	:	61,953			:	:	:	:	:	:	:	51,953	441
267		:	1,006	p#	13,414	114	13,34,849			:	:	:	11,263	:	:	11,263	13,53,586	18,70,569
:::	::	:	:	畔	:	:	47,013			:	:	:	:	:	:	:	47,013	639
158 91 3,788	300	:	4,937	æ	57,831	350	12,01,5231,14,259			:	:	:	7,236	1,50,4 3	:	1,57,659	10,43,8641,06,303	
::::	::	88	83	붜	1,187	12	1,14,259			:	:	:	:	7,957	i	7,957		11,50,108
806	125	:	13,668	#A	1,82,109	1,508	10,27,834			:	:	3,855	49,728	:	:	58,613	0,66,721	15,23,323 23 23,98,441 18,70,619 11,50,165 11,04,261 6,21,(61 6,36,060
:::	::	-	:	#	:	:	10,20,884 1,87,5:0			:	:	:	:	:	:	:	1,87,540	11,04,261
5,658	300	:	6,213	#	82,841	748	0,27,763			!	1,757	:	4,325	:	:	6,113	9,21,651) in
:::	. :	:	:	#	:	:	:			:	:	:	:	:	:	:	: 	9,21,(61
249	::	:	856	##	11,396	88 .	6,25,684	······································		:	6,267	:	1,888	:	:	8,095	6,17,589	8
1::	::		-	#	:	:	18,471			:	:	:		:	:	:	18,171	6,36,060
 40	::	:	40	##	527	4	3,62,512			:	9	:	1,009	:	:	1,015	3,61,497	
: : :	::	:	:		:	.	70,289			:	:	:	:	:	:	:	70,289	4,31,786
:::	::		:		:		20,001			•	:	:	:	:	:	:		20,601
:::	::		:		:	:	18,363			:	:	:	:	:	:	:		18,363
					9,23,396	7,740	1,92,97,518									3,49,676		1,18,77,842

(a) Frdinsive of Re. 486 on account of Statumery supplied to the Liond Barrage and Canals Construction Project (b) Exclusive of Rs. 6.516 acjusted under ". 17 - General Administration." (c) Exclusive of Rs. 707 adjusted under ". 21.—Education."

No. 78C .- DETAILED ACCOUNT of PRINTING BETABLISHMENT and CHARGES for the Year ended 31st March 1930.

		CENTRAL GOVERNMENT.	VERN MFRT.					1 130	I BOVINCIAL GOVLRNMENTS.	VLRNMI NTS.					
									R BBI MYED.		-				TOTAL GUNTRAL AND AND
	Indu General.	Baluchistan.	North-West Presta : Provide	Telal.	Greenment of Madias.	Gacernment of Bombay.	Government of Beugal.	Government of United Profinces.	Government of Purjab.	Government of Barma.	Government of Bhar and Onesa	Government of General Preymes and Beigr.	Government of A.sam.	Torar.	
	 ##	25	- H	83	- - - - -	#	43	æ	#	æ	#	#	#	#4	æ
Бівист Силвева. Обічета	68,430	:	0,000	74,430	02,520	23,521	52,133	20,588	21,720	33,316	25,950	15,239	4,859	2,39,182	3,07,612
Establishment— Operatives	7,02,353	00в	32,672	7,35,925	3,11,661	2,73,025	3,84,138	2,10,958	1,97,041	1,86,255	1,34,938	1,37,629	68,425	18,84,088	27,19,993
Branch Supervision	1,02,490	:	3,884	1,06,374	30,727	43,879	75,903	35,672	21,310	44,578	26,385	20,320	9,472	3,08,246	4,14,620
Auxiliaries, Readers and Standing Forme	3,26,038	:	6,560	3,34,398	90,678	75,872	1,70,038	54,469	40,803	69,869	48,941	37,543	23,343	6,04,468	9,38,386
All other Betablishment	2,07,522	Ĭ.	011,110	2,18,632	78,803	800,08	1,93,-84	660,.8	67,372	1,20,615	32,303	38,708	16,977	6,91,359	9,12,991
Allowances—Overtime	56,464	:	198	56,663	:	8,617	9,160	44,843	10,140	8,196	;	9,276	17,890	1,08,022	1,64,684
Other Allowances	42,552	18	3,007	46,577	14,551	45,880	3,489	788'8	4,186	6,756	9,653	4,854	980	99,533	1,45,110
Contingencies	67,471	:	4,478	71,949	42,383	23,982	67,771	79,415	48,930	7,659	24,310	170075	4,987	8,22,751	3,94,700
Additions to Plant and Machinery .	6,596	;	13,961	20,497	4,689	æ	7,817	:	1,009	1,641	6,011	8,673	948	25,776	46,273
Supplies and Services	1,56,103	i	28,858	1,84,961	1,42,378	74,391	47,070	15,992	58,135	31,916	;	15,960	068[1	4,17,731	6,02,692
	65.042		3,846	68,888	}	184,93	81,685	60,083	32,052	10,689	9,04.498	14,296	207	681,00,189	5,69,027
Stores			¥.			1							1	700 th .	R 08.287

	6,18,611	98,444	28,578	1,42,361	81,466	1,11,258	29,429	12,767	5,46,471	1,69,413	82,04,352		1,07,115	53,486	5,17,973	76,269	4,87,563	6,73,059	44,868	1,66,643	93,195	22,24.571	L.04,28,923
Pen'T P'Q	4,24,366	65,326	25,853	1,42,361	47,278	1,02,904	29,429	:	4,39,865	1,69,412	69,97,552		70,393	990,13	3,73,482	58,458	3,00,848	4,97,059	31,627	1,38,231	65,504	16,77,298	76,74,850
hoon's	:	684	:	10,204	:	i	:	:	:	:	1,70,107		2,267	:	4,550	1,454	4,989	8,930	:	1,376	1,358	54,904	1,95,011
998'/5	24,500	5,372	:	10,474	:	:	:	:	39,689	:	3,59,952		2,322	:	21,812	3,974	18,413	32,552	8.320	14,875	3,815	96,083	4,56,085
:	:	<u>₹2,099</u>	3,542	25,299	18,071	:	;	:	÷	:	6,72,596		3,522	81,066	33,886	890'8	38,408	41,574	3,200	15,239	7,450	2,06,293	8,78,889
17,471	70,739	i	:	30,055	16,475	:	:	;	70,738	38,355	5,79,915		27,570	:	80,018	8,167	66.803	56,423	9,120	15,764	8 576	2,36,331	8,16,246
801'AT	80,814	:	:	819,22	:	10,108	:	:	\$18'09	40,90E	5,83,770		8,914	:	31,950	6,476	18,524	41,803	:	2 694	6.345	1,16,200	6,40,982
175,80	41,374	6,199	-1,711	16,883	12,782	:	:	:	41,874	909	7,28,754		4,791	:	24,446	1,855	30,816	30,673	3,550	11811	8,850	1,16,202	8,45 046
L,35,USB	53,339	20,109	6,719	:	:	:	:	-:	88 88	8,181	11,99,174		10,195	•	76,257	25,283	1,42,647	1,36,216	:	24,318	12,805	4,27,719	16,28,828
₽02,504	37,212	:	:	19,633	:	92,798	:	:	37,212	25,667	8,61,435		1,268	:	48,797	8,910	67,760	79,232	4,187	48,055	8,655	2 40,854	11,08,330
160,26,1	58,896	10,203	17,303	7,095	:	:	29,429	:	968'98	65,658	8,91,793		0,544	:	80,886	8,351	17,408	67,186	8,150	9,811	10,150	2,06,616	10,98,40"
Z,50,Z0U	94,245	33,118	2,725	:	34,188	8,364	i	12,767	1,06,606	:	22,06,800		36,722	2,420	1,43,891	17,811	96,715	1,80,970	13,241	27,712	27,691	5,47,273	27,54,073
ama	2,708	:	:	:	:	:	:	:	2,793	:	1,22,452		141	:	2,604	408	1,578	8,202	:	8,233	1,840	18,538	1,40,990
:	:	:	:	:	:	:	:	:	:	:	918		:	:	;	:	:	:	:	:	:	:	918
01160067	91,452	33,118	2,725	i	34,188	8,354	:	12,767	1,03,813	:	20,53,430		36,545	2,420	1,41,287	17,409	95,142	1,71,768	13,341	24,479	26,351	5,28,736	26,12,165
FIVILION 10F Depreciation Reserve a unu	Renewals and Replacement from Depreciation Reserve Fund	Mechanical Branch	Type Foundry	Book Depôt	Forms Store	Charges of other Bunches unconnected with Press proper	Charges payable to other Governments	Deduct-Establishment charges recoverable from other Governments	" Amount transferred from Depresia- tion Reserve Fund	" Cost of English Stores	Total Direct Charges as in Accounts Nos. 73A and 73B .	DIPARTMENTAL CHANGES.	Depreciation on buildings	Depreciation on plant and Machinery .	Interest on Capital Expenditure on Machinery. Plant, etc.	Upkeep of Buildings	Interest on Capital Expenditure on Buildings	Pensions	u Leave salaries out of India	f Stationery, Proof Paper, Office Forms and Printing	Pessin Charges	E Total Departmental Charges	GRAND TOTAL

No. 73D.—STATEMENT showing by Governments and Departments the Value of Stationery Stores supplied from the Central and Provincial Stores during the year ended 31st Murch 1930.

				i I		1						PROVIL	PROVINCIAL GOYZRNMENTS.	TERNMEN	ž.	i								
ŝ		CENTRAL		Government Dr. Dr. Madels.	GUVERNIENT OF BONDAY.	THENT F	GCTERVERT OF BRNGAL	TME WE	GUVPREMENT OF UNITED PLOYINGES.	MENT LTED CEES.	GOVERNIENT OF PUNIAB.	THENT.	GUVERNARNT OF BURKA,		GOVERNMENT OF BY ALL AND CAIRFA.		GOVLEMBYT OF GENTRAL PROVINGER AND BERAK.	TT UP DYLYCCH	GUVERNEENT UF ASSAM.					GRAND
DFFARTS	• <u> </u>	KKNT.	Пеевтуед	Transferred.	Restred.	Transferred,	Reserved.	Transferred.	Reserved.	Transferred.	Reserred.	, Transferred.	Reserved.	Transferred.	horress I	Transferred.	Гезеттед	, berrekaar T	licaerved.	,berrelaugiT	Govern- ment of Coorg.	Shan Stairs Federa- tion.	Total.	TOTAL.
		#	r#	r#	¥	辉	#	2	R	Ħ	#	ρà	₽Ř	₽å	#	Ħ	æ	œ	#	#	p#	#	£	æ
Customs	•	29,251	i	;	:	:	:	;	:	:	:	:	:	:	·	:	 i			<u>.</u>	:	:	;	29,251
Income Tax ,		37,418	i	i	i	:	i	i	;	:	:	:	:	i	:	:	:	i	:	<u> </u>	:	:	i	87,4:8
Salt	•	10,518	:	:	i	:		;	i	:	i	:	;	:	:	:	:	 :	 :	:	:	:		10,518
Option	•	2,148	:	:	:	:		;	<u>-</u>	:	;	:	:	:	:	į	 :	:		2	:	:	į.	2,149
Lind Bereruc	•	785	44,169	:	1,28,214	3	1,41,143	:	43,480	:	43,478	:	1,637	16	24,547	;	21,617	1	25,206	:	1,040	:	4,63,642	4,64,427
Excise	.	1, 145	:	16,508	<u> </u>	10,106	80	2,301	:	1,083	i	ì	1	6,967	i	2,989	;	822			8	:	41,263	42,406
Stamps	,	196	349	;	1,031	:		:	- ,	ı		i	:	·	;	:			- -	:	:		1,530	2,841
Forest	•	4224	19,623	:	:	14,663	1,580	ı	6,204	:	3,480	:	:	28,465	2,054	;	8,134	;	3,196		006	670	87,106	92,830
Registration		827	 I	76,597	i	2,029	2	15,168	:	1,442	i	ı	:	 ;	i	4,401	i	 :		796	140	;	1,01.549	1,01,576
Radhnay f	•	9,04,011	;	 '	!	ı	i	:	i	. 1	:	:	ī	;	1	;	:		1	i	i	i	;	9,03,011
Posts and Telegraphs	- 16	2,83,023	:	:	:	<u>-</u>	i	:	:	:	1	:	:	:	 :		;	;	·	:	:	:	:	2,88,023
General Administration	- -	02,591 4	4,69,519	:	50,259	:	49,839	2,650	14,257	2,351	10,396	5,734	48,161		88,554	:	5,502	1,670	8,698		1,408	2,456	7,00,918	7,99,800
Audit	.	17,051	:	i	:	:	:	:	:	<u>.</u>	:	:	i	;	 :	 :	:					:	:	130*11
Administration of Justice .		12,098 1	1,02,261	,	68.800		24,735	 :	20,833	:	22,483		10,988	;	14,108	:	8,160		2,917	 i	630	 ;	2,70,648	2,82,741

*** 65*	2,75.655	4,297	3,563	86,018	1,538	£0,624	1,60,352	00,040	43,506	92,512	36,687	2,664	6,010	2,007	39,82,939	4,12,585	4,43,952	68,090	21,610	10,32,230	61,13,653	65,001	12, 44,304	8,92,141	4,08,528	1,47,723	F0,22,229
2000	2,64,870	1,247	i	:	i	4,033	1,75,137	100,10	42,918	82,885	20,557	;	i	i	23,74,800	3,78,680	:	88,007	21,519	52,14,040	24,92,:71	:	15,44,263	8,01,265	4,38,528	1,47,729	52,14,049
:	217	:	;		•	:	246	808			:	:	:	:	i	1,096	1	:	:	4,961	:	:	:	i	4,981		4,081
3	062	;		 :			1,040	4		8	 :		 :	 :	:	3	:	:		6,773	6,773	:	 :	:	:		6,773
	 :			:	 :	•	3,556	1,912	862	1,681	1,04	i	:		:	 ;	 :		! i	9,333	9,333	i	:	 :			8,323
F08	4,438										;		:	:	11,602	4,610	:	:	:	56,074	58,374	i		 :	:	 :	66,974
	·						2,171	1,184	393	2,02B	1,447	 :			 :	8,300	 ;	1,007	i	18.471	18,471	<u>.</u>		 :	;		18,471
999	3,450		<u> </u>		·		<u></u> -					 :			1,49,421	8,107		····	i	2,12,476	2,12,470			:		:	2,13 676
	 :			· 		- 	0,131	4,014	2,150	3,010	2,347			:		9,990		98	 :	37,508 2.1	 				 :		37,8.3 2,1
1,407	17,(78			· 			40 4								879	9,351		1,067	<u>:</u>	1,00,00,0				 :	:		
		: 					80,609	. fat.01	13,620	8,638	701					30,003	· 	2,791	· 	1,37,540 1,03	· ·				1,37,64"	 	1,37,540 1,0
* 83		P28	:			:		- š						: 				1,283			!			· 			1.37
3,438	20,439		· · · · ·				1	=	18	: ន		•	:	i	1,89,841	10,374	:		· · ·	200,00,8 07					2,90,007	-	,870 8,00,007 1,37,540 1,00,919
: —		:	i	:	:		8,282	4,413	1,685	8,220	2,807	:	:	:	:	21,567		8,009		020,550	049'429	<u> </u>		!	!		125
2,440	C(8,0	1	:	:	:	:	:	:	:	!	:	:	:	:	3,74,700	609,800	:	!	!	3,23,164	6,28,104	:	:	:	:	!	6,38,164
:	:	:	i	ï		181	9,057	2,420	2,6(5	B,014	6,250	:	i	:	. :	13,6.0	· i	95	:	47.7 0	47,730	:	:	;	: 	!	47,7%
1,935	17,902	:	:	:	:	:	낦	•	•	:	•	:	į	:	4,15,263	29,627	• 1	251	:	6,47,629	6,47,029	:	:	;	i	:	5, 17,029
:	:		i	:	:	:	14,631	8, Bt.4	1,702	3,074	1,164	•	•	;	:	6,288	į	3,162	:	51,053	51,363	;	:	;	:	:	61,183
1,582	34,890	124	:	:	:	:	11.8	ä		19		•	:	:	6,87,358	6.381		756	i	11.54,64	0, 18, 0.5	i	:	:	:	:	9,58,6.5
;			 i i		:	i	40,432	12,750	13,622	22,887	:	:	:	:	:	56,433		2,473	:	1,76,401	12	:	:	1,70,502	:	;	1,76,404
6,119	75,131	: ;		 :	:	i						` .		:	3,55,68	40 00		:	;	7,15 540	717	:	:	7,14,873	;	;	7,16,49,
:	:	. ;		:	:	86.	53,049	40,010	7,411	24,560	10,043	ı	:	;		67.514		9,587	:	3,12,472	:	:	3,12,473	:	:	:	3,12,472
6,801	62,073	368	:	·····		2,987	1,413	S	 :	•	•		 !	 :	1,71,690	28		8,363	21,510	9,33,505	100	i	9,31,701	:	i		9,3.,585
1,745	11,276	3.050	3,563	85,615	1,538	52,592	6,115	3,558	048	0,037		2,564	0,010	2,007			4.42.082	24,403	:	37,08.150	38,11,582	85,091	31	929	;		37 08,150
:			. — .			 :	 :		•											•	ᇽ.	res at 7.4-E.)		reg at	Stores,	Blhar 3 E)	
onts .								•								•	•		•	Turk Suppling	Store No. 73	1 Stor	iai Star No. 73 I	nal Ster	1. 73 E)	Stores,	Total as arove
efilemo	•			•	I Ward	nts		•	•	•	•	•	•		•	•	``		•	TAE S	(entia)	Centra	rovin'i ecum	roving	Provir ount N	At 30ur	TTT T
14 let Sc	•	lotace	u	•	pus uca	partme	•	•	ਸ਼ ਸ਼	•	•	-	•	•			partme		Itoms	Ţ	rom Seo Ac	Tom (Sce	om P	form P Sec Ar	from	B (Seo.	ដ្ឋ
Jasis and Censket Schilenants		d bus	Botlesfastical	kal.	Frontler Waten and Ward	felentific Departments	Advention	140,	Pabile Health	Agriculture	Industries .	fon	bucy		H M	Public Works	Killary Denartmen!	Miscellaneous	Unallocated Itoms		plies 1 Leutts (Supplies from Central Stores at Fordawar (See Account No. 73-E.)	Supplies from Provincial Stores Madras (See Account No. 73 E)	Supplies from Provincial Stores at Bombay (Seo Arcount No. 71 E)	Supplies from Provincial States, Barma (See Account No. 73 E)	Supplier from Proxincial Stores, Blhar and Orlas (See Atsount No. 73 E)	
Janie	Police	Ports	Backe	Political	Fron	rejer	Atro	Medical	Publ	Agri	Indu	Aviation	Carrency	Kint	Pricting	140	Kitt	Wisc	Unai	J.	Supplies from (ential Stores	i J	, M	isce			
																				~•		. •			,	-	

(4) Includes Ba, 81,4:3, the credit for which has been adjusted under, "XXXIV-Stationery and Piniting."

No. 73E.—STATEMENT showing the Value of Stationery Stores in, and purchased for, and issued from, the Stationery Stores during the year ended 31st March 1930.

	CENTRAL S	TORES.	PROTITORAL	· PROVINGIAL	Provincial	PROVINCIAL	
	CALGUETA.	PESHAWAR.	Stores, Madras,	STORES, BONBAY.	STORES, BURMA.	STORES, BIHAR AND ORISBA.	Torail
	Æ	R.	Æ	R	£	æ	B.
Balance in Stock on 1st April 1929	16,79,178	86,188	3,91,729	3,83,446	63,288	1,51,775	27,10,704
RECEIPTS,		-		-			
Received from England	5.01,654	•••	1,85,133	89,599	49,777	20,958	8,47,121
Purchased in Indus	61,97,820		9,16,647	6,66,669	3,56,017	1,07,475	82,41,628
Received from Calcutta Store .	•••	1,46,143	***	•••	***	1	1,46,143
Other Receipts	10,10,962	1,142	1,68,000	1,09,352	50,396	16,328	13,56,190
T: TAL RECEIPTS .	77,10,433	1,47,285	12,89,780	8,65,420	4,56,190	1,44,791	1,05,94,072
Issues.	{	l		}			
To Central Government (See Account No. 73 D)	(a) \$5,92,671	85,691	31	876	•	•••	36,79,269
To Central Store at Peshawar	(b) 1,46,793				•••	•••	1,46,793
To Provincial Governments (See Assount No 73 D)	(c) 24,92,200	***	12,44,263	8,91,265	4,38,528	1.47,722	52,13,978
Other issues	13,57,069	5,801	97,657	33,759	8,159	13,857	15,16,302
TOTAL ISSUES	73,89,783	91,492	13,41,951	9,25,900	4,46,687	1,61,579	1,05,56,342
BALANCE IN STOCK ON 31st MARCH 1930 (a) Evaluate of Rs 2-,011, of which Stationers supplied to Millings December 1	18,00,881	91,981	3,19,558	3,28,166	72,891	1,34,957	27,48,434

(a) Exclusive of Rs 2*,911, of which Rs. 28,615 represent Commission on supplies made by Contractors direct to Railways and Rs. 290 on account of value of (b) Includes Rs. C50, being the amount of net difference on account of value of Stationary Stores not brought to account in the Peshawar Stores in the year of supply.

⁽c) Exclusive of Rs. 71, of which Rs. 59 represent Commission on supplies of Stationery made by Contractors direct to the Government of Punjab, and Rs. 12 adjusted in excess by the Accountant General, Bombay,



No. 73F.—STATEMENT showing the Value of Phintips Work (including cost of Paper and Binding Materials supplied for the purpose) done

						PROVINCIA	PROVINCIAL GOVERNMENTS	TS,					
Beraries.	CENTRAL GOVERN- MFNT	Government of Madrins	Government of Rombay	(fover ment of lengal.	Government of Ur neal Provinces	Government of Punjab.	Government of Durma	Government of Bilia and Oriesa.	Government of Central Printings and Bust.	Government of Assin	Government of Coorg	Total.	TOTAL.
	#	. #	#		#	A#	æ	#	g#	tt.	辉	! ≄	41
Customs	08,274	:	:	:	:	:	:	i	:	:	:	:	F16'89
Income Tax	18,539	:	:	i	:	:	:	:	:	:	:	:	18,539
Salt	17,423	;	:	:	;	:	:	:	:	i	;	:	17,423
Opium	4,818	:	:	:	:	:	:	:	:	:	:	:	4,818
Land Revenue	34,958	421.80	1,14,608	1.01,197	1,15,958	89,710	74,829	47,063	72,786	959	251	6,85,474	7,20,432
Exerse	121	20,214	11,826	11,795	6,015	:	10,690	8,134	4,328	119	:	73,121	73,542
Stamps .	:	50	0986	3,446	941	:	2,942	1,499	618	21	:	11,584	11,584
Forest	15,057	15,658	21,259	9,025	13,386	11,407	27,187	683'6	17,850	678	1,297	1,57,811	1,72,808
Registration	507	42,111	28,430	1,09,848	9,586	:	4,385	26,734	2,004	153	168	2,23,419	2,23,023
Railway	1,29,560	•		:	:	:	:	:	:	:	:	:	1,29,560
Posts and Telegraphs .	25,28,319	:	:	:	÷	;	i	:	:	:	:	:	25,28,319
General Administration .	5,69,443	3,27,714	4,43,883	9,79,858	4,11,921	2,95,006	3,19,151	3,76,709	2,80,687	1,58,550	6,905	85,70,384	41,39,626
Audit	2,16,990	:	:	ï	:	:	:	:	i	:	:	:	2,16,990
Administration of Justice	36,818	2,23,774	1,50,531	1.60,254	1,48,013	1,28,882	75,421	58,616	080'99	7,284	1,398	10,26,251	10,63,069
Jails and Convict Settlements .	196	8,104	4,328	16,426	3,483	11,467	10,331	9,438	8,983	762	111	73,323	74,284
Police	35,793	46,459	68,084	1,80,518	95,417	67,629	93,⊈55	20,680	36,739	14,997	75	6,44,063	6,79,856
Ports and Pilotage	7,047	208	140	1,673	:	:	4,878	1,093	:	:	:	7,792	14,839
Ecclesiastical.	1,554	:	:	:		:	:	:	i	:	:	:	1,554
Political	41,148	:	:	:	:	:	:	:	;	:	:	:	41,148
Scientific Departments .	43,242	6,041	:	:	:	;	:	:	:	:	:	6,041	49,283
Education	5,081	\$6,908	49,656	1,01,765	61,078	41,002	54,496	15,722	19,455	6,563	798	3,77,443	3,82,524

2,24,180	1,08,622	2,17,274	24,929	25,791	25,857	2,196	13,59,258	5,94,271	11,56,711	7,25,290	1,50,96,234			82,04,852	45,74,632	29,24,571	15,13,974	13,46,842	:	1,51,70,687	=	74,453	1,50,96,234
2,01,071	1,06,933	1,89,431	24,929	:	:	:	4,95,306	5,89,717	:	5,22,521	89,79,614			59,97,552	28,25,992	16,77,398	:	12,91,765	38,126	92,47,202	-1,93,135	-74,453	89,79,614
37 [:	:	:	:	:	:	:	13	:		10,950	<u></u>		;	:	:	•	:	10,950	10,950	:	:	10,950
1,747	656	1,330	23	:	:	:	2,319	18,050	:	92	1,84,758			1,70,107	14,075	54,904	:	24,161	878	1,85,773	-1,015	:	1,84,758
13,607	5,694	3,436	4,121	:	:	:	9,795	28,916	:	21,463	5,96,442			3,59,952	1,68,203	96,083	:	4,791	:	6,04,537	8,005	:	5,96,442
24,488	17,326	25,505	4,830	:	:	:	6,278	36,385	:	30,827	7,51,295			6,72,596	2,53,922	2,06,293	;	3,75,559	155	7,57,407	-6,113	:	7,51,295
17,740	21,052	32,598	539	:	:	:	1,26,105	59,726	:	33,824	854,83,6			5,79,915	2,88,142	2,36,331	;	17,349	:	10,67,039	-55,200	-13,375	9,88,458
12,855	8,941	29,473	4,320	:	:	:	80,624	1,33,800	:	1,50,297	10,55,4.2			5,33,776	4,82,547	1,16,206	;	73,818	3,937	10,62,648	7,236	:	10,55,412
10,918	15,030	21,627	5,447	:	:	:	9,413	99,056	:	74,097	11,01,985			7,28,754	4,39,665	1,16,292	*	1,71,463	:	11,13,248	-11,263	:	11,01,935
C4, 136	7,475	8,024	433	:	:	:	32,149	84,730	:	48,423	19,27,475			11,99,174	6,13,474	4,27,719	;	3,32,327	22 145	19,30,185	-2,710	:	19,27.475
30,592	14,135	23,652	909	:	:	:	41,959	91,752	:	1,08,119	12,09,449			8,61,485	3,54,415	2,46,854	:	1,99,952	06	12,32,892		61,078	12,00,419
24,651	16,351	53,697	4,583	:	:	:	1,83,665	30,291	;	64,780	11,53,390			8,91,793	2,26,459	2,06,610	;	1,32,345	:	11,02,523	-39,133	:	11,53,390
23,109	1,689	27,843	:	25,791	25,257	2,196	8,63,952	11,554	11,56,711	2.02 769	41,10,620			22,00,800	17,48,640	5,47,273	15,13,974	55,077	-38,125	59,23,485	1,98,135	:	61,16,620
M.dicai	Public Health	Agriculture	Industries	Aviation	Currency	Mint	Stationery and Printing .	Public Works	Mintary Department	Miscellaneous .	TOTAL VALUE OF PRINTING WORK DONE	Charges.	41.4	and Charges as in Account No. 73 C.	ing materials	€ +	done by the Forms Skres, Central Printing Office, etc. Deduct—Charges on account of Remobes unconnected with	చ	Central Government Presses for Provincial Governments	TOTAL CHARGES	Cost of Printing Work done by Provincial Government Presses for the Contral Government.	Value of other supplies	TOTAL PRINTING CHARGES TO DISTRIBUTED AS ABOVE

XXXV and 47-Miscellaneous.

This head covers all transactions of the Civil Department (as distinguished from the Military and Commercial Departments, the miscellaneous transactions of which are taken to the Military or the commercial major head of accounts concerned) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Accounts Nos. 74, 74A, 74B and 74C and do not call for any further explanation.

Z	No. 74-A	74-ACCOUNT	of	MISCELLANECUS		RECEIPTS f	for the y	year ended	31st	March 19	1930.			
	Indh General,	Isaluchistaa.	North-West Frontier Province	Madras.	Bombay.	Bengal,	United Provinces.	Panjab.	Burma	Bihar and Orissa	Central Prounces and Borer.	Assam.	Coorg.	TOTAL.
	e#	坩	##	Æ	##	群	#ª	p#3	群	r#1	#	H≅	##	曲
('ENTEAL GOVERNMENT.														
Receipts in India.														
Unclaimed Deposits	46,264	31,630	36,139	20,485	18,337	3,444	250	2,052	354	1,635	203	:	:	1,60,843
Treasure Trove	61	:	378	:	:	i	:	:	:	:	:	:	:	429
Unclaimed Bills of Exchange of more than three years' standing	70	:	:	19	209	108	:	376	08	116	18		:	1,499
Sale-moccods of Durbar Presents	3,632	:	22	:	:	:	:	:	:	:	:	:	:	3,054
Sale of old Stores and Materials	79°, 60	6,184	7,125	103	2,599	H	ນ	14	3,436	165	:	626	:	89,614
Sales of Land and Houses, etc.	30,180	271	83	i	1,04,984	:	92,005	:	:	:	:	:	:	2,29,472
Foos for Government Audit	86,202	0186	13,237	36,975	74,639	2,200	18,521	22,709	31,363	3,092	3,171	4,522	671	3,07,142
Ronts	71,445	1,314	94	2,880	:	:	3,625	:	:	:	:	1,435	:	80,763
Ratus and Taxes	:	7,734	:	:	:	i	:	:	:	:	:	:	:	7,734
Naturalisation, Passport and Copyright fees	19.102	1,335	1,405	1,241	74,371	2,115	4,750	364	655	1,548	575	3,807	÷	1,11,274
Other Fees, Fines and Forfeitures	78,674	1,029	5,704	1,880	8,917	1,262	12,699	4,768	1,316	2,400	1,826	:	:	1,20,475
Contributions	1,64,624	2,512	:	:	:	:	:	;	:	29,388	:	4,352	:	2,00,876
Percentage on capital cost of furniture supplied to High Officers	11,121	2,751	2,666	77.1	1,749	:	:	437	:	:	:	:	:	19,495
Receipts on account of lapsed Wasika Pensions payable in lieu of Interest on the Oudh Loans	i	:	:	:	:	:	40,087	:	:	:	:	:	:	40,087
Commission on purchase and sale of Government Securities and on Saviugs Bank investments.	12,950	i	:	7,501	005'6	:	:	:	43	:	:	:	6	29,714
Gain by exchange on local transactions .	10,062	:	:	:	i	:	:	1,289	:	:	:	:	:	11,351

Recoveries of over payments	1,67,961	5,774	25,111	202	31,554	:	2,418	11,045	51,844	762	2,058	1,377	:	3,00,401
Collection of Payments for services rendered .	28,786	5,219	10,242	:	1,05,556	:	4,794	60,659	:	:	23,326	:	:	2 23,512
Wiscellaneous	1,55,999	225	(a) 5,57,385	10,231	630'68	708	8,544	11,391	3,127	8478	368	3,928	:	7,74,997
Deduct—Refunds	9,52,084 2,82,878	67,818	6,59,540	82,624 14,683	4,56,095	10,671	1,87,634	1,05,174 680	92,109 3,211	39,574 16	37,069 648	20,370 1,341	989	27,16,333 3,48,778
TOTAL RECEIPTS IN INDIA	6,69,206	40,728	6,37,273	67,941	4,51,762	10,259	1,87,225	1,04,524	88,958	39,558	.1,421	19,029	680	23,57,554
											Secretary of State,	High Commis- sioner.	Totas.	
Receipts in England.										,	£	43	43	
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consuladvance for 1927-28. Contabutions in respect of Marine Insurance. Commission on Frescht. 44. Junied on Street.	Recount of e	acess cost of	Diplomatic		ar Establish	Establishments in Persia		(balance for 1926-27	and .	adjustment and	12,657	:	12,657	
Supplied for Posts and Telegraphs, State Inniways, etc.	te Railways,	ete.	ro neared on								:	8,325	8,335	
Recoveries in lespect of Packing charges on Stores for India Ditto Ditto Agency charges for the sale of Origin modered of the Origin Restored	Stores for Information of the India	idia in Stores De	partment, etc	Doctory						• •	· :	9,498 8, 6:1	8,438	
Sale of Unserviceable Stores Sale of books published in England			ar two Olan	o Granamar un	and room			• •	• •	• •	::	818	312	
Sale proceeds of books, etc., to Indian Civil Service Candidates Receipts from Inland Revenue Department as ullowance in respect of Income Tax assessments made	ervice Candid	ates		sressments m	at the	India Office and	nd the High	h Commissioner				1F 0 0	4 4 000	
Miscellaneous receipts in and of the India Office Recover es ton aids Agency Work in connection with the Puichase and Sale of Publications	co . on with the P	urchase and	Sale of Public	cations				,			387	:	387	
Proceeds of disposal of lease of premises at Grosvenor Gardens. Recoveries of over payments	rosvenor Gar	dens .					•••	• •		• •	: : :	32,316	32,310	
Miscellaneous		•			•	•	•		•		166	744	910	
I. and							Tota	l Receipts	Total Receipts in England	 	15,910	71,505	86,715	
J J.									Di	tto convert	Ditto converted into Ks. at £1=Rs. 183	at £1=Rs.	18}	11,56,200
- :Mi				,							Ex	Exchange on ditto	itto .	10,584
lsce:				•					Tor	аг Ввскгр	Total Receipts-Central Government	с Соубки	CNT	35,24,338
llap							Total	RECEIPTS-	Total Beceipts-Protincial Gouernments as in Account No. 74A.	GOVERNME	INTS AS IN	ACCOUNT N	•	1,19,29 732
.eou										TOTAL	TOTAL MISCELLANEOUS RECEIPTS	TEOUS RECEN		1,54,54,070
	(a) Incitades Ferry Becoipts, Bs. 1,69,709, and Toll fees on the Khybor Boad, Bs. 83,553.	Becoipts, Bs. 1,	59,709, and Toll	fees on the Kh	yber Road, Rs. 2	2,653.						The Property of the Party of th		

J. and JJ.-Miscellaneous.

No. 74A.—ACCOUNT of Miscellaneous Receipts o	OUNT of A	fiscellani	eous Rece	iprs of th	f the Provincial	IAL GOVE	RNMENTS Í	or the year	GOVERNMENTS for the year ended 31st March 1.930.	t March 1	930.	
	Goternment of Madiae.	Government of Bombay.	Government of Bongal.	Government of United Provinces,	Government of Punjab.	Government of Burma,	Government of Bihar and Orissa.	Government of Control Provinces and Beigr.	Government of Assam	Govornment of Coorg.	Shan Slates Federation.	Torle.
	#	#	#4	2 ‡	æ	æ	æ	æ	æ	æ	44	æ
Provincial Governments.			1			3	00 20	1	G L	<u>۾</u>		970
Unclaimed Deposits	4,50,601	2,76,810	8,84,572	5,55,026	4,01,970	2,24,055	189,00,7	676,114,1	7,10,788	Gr.	;	37,26,216
Treasure Trove	1,247	194	:	735	065	:	က	33	:	:	:	2,494
Sale-proceeds of Durbar Presents .	:	;	:	:	Н	•	21	:	18	:	:	40
Sale of old Stores and Materials	13,651	89 7 ,2	9,832	8,360	8,647	21,933	4,743	2,127	886	264	1,41,299	2,14,312
Sale of Land and Houses, etc	8,297	4,500	2,455	63,533	51,611	i	10	2,19,473	73	;	:	3,49,952
Fees for Government Audit	47,993	75,893	84,245	2,14,070	1,43,599	089	34,548	8,123	22,492	:	:	6,31,573
Contributions	48,055	26,094	1,93,007	:	11,938	29,506	i	21,600	:	;	29,01,207	32,32,067
Rents	5,944	14,954	12,039	2,23,526	20,733	11,681	33,862	2,49,587	8,508	:	270	5,80,354
Rutes and Taxes	:	i	44	:	;	:	:	:	718	:	:	294
Other Fees, Fines and Forfeituses	3,42,785	3,223	7,193	3,808	6,76,971	5,100	37,826	17,910	076	3,560	15,407	11,12,233
Recoveries of over payments	3,99,159	84,191	1,82,775	9,81,060	1,28,631	91,481	1,54,355	23,916	5,785	199	1,237	20,52,789
Collection of payments for services rendered	1,77.479	6,299	:	5,750	:	24,675	42,119	i	i	ъĢ	:	2,56.327
Miscellaneous	2,10,899	1,13,341	1,21,650	1,63,197	(a) 12,39,975	29,150	64,539	58,309	130°ET	179	182	20,44,502

	17,03,413	6,08,607	14,97,812	22,19,065	26,84,366	4,56,241	10,77,717	7,12 705	1,97,621	4,302	30,59,802	1,42,03,651
Doduct-Refunds	2,19,789	96,151	4,99,539	4,11,648	2,16,203	2,72,833	2,38,218	2,83,275	35,887	30	1,900	22,75.473
TOTAL BEGEIFTS IN INDIA	14,83,624	5,12,456	9,98,273	18,07,417	24,68,163	1,65,408	8,39,499	4,29,430	1,61,734	4,272	30,57,902	1,19,28,178
						1		•				

£ £	BROEIFTS IN ENGLAND.		;									
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9,98,601 18,07,874 24,68,168 1.166,116 8,39,499 4,29,492 1,61,734 4,272 30,57,902		;	326		<i>;</i> :	700	:		:	:	i	1,539
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	14,83,624	6,12,463	9,93,601	18,07,874	24,63,163	1,66,116	8,39,499	4, 29, 492	1,61,734	4,272	}	1,19,29,732

(a) Includes Bs. 8,35,030 on account of Copiⁱng Agency Account Receipts.

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United Provinces Punjab.

	FINANCE AND BL
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-	ACCOUNTS
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CETTAL GOVERNMEST.	R	R	B	B	£	Ð	Ð.	B	R	B	£	£	B	£
Charges in India.			}	. }		1	}	j				{		
Allocances, Rowards, etc. d Bipends to boiders of Literary Titles	550		100	1,000	200	2,700	1,598	573	3,168	571	87	100		10,629
r presents and allowances to Vakila .	12,708	55,486							580			}		68,724
Books and Periodicals.	125/100	***************************************				1	}						•••	74,129
Books and Periodicals, etc.	89,872			482	2,148	1,262	640	107	100	***			•••	
Charry,						- 1			1					32,745
ons for Charitable Purposes	27,221	1,592	2,908		1,024	***	"	"		374	""			3,257
s on assumt of European Vogrants.	1,502	•,•	1,755			•••		- 1	"	***	••		•••	
Miscellanous.					}									1,925
ls for Destruction of Wild Anumals	310	853	62		***	•••		""	"	•>•			•	53,840
Establishments	53,840	•••			•••		,	***		61,470	63,097	18,843		18,45,940
Commissions of Enquiry	15,16,737			21,837	67,722	45,244	29,724	10,100	81,428	01,970	DALW?	10,000	***	
erable temporary loans and advances	10,817	13,797	826	416	}	•••	92	1,088	906	•••	7	109	***	27,555
nards—Indian Soldiers' Board	13,949					Pak						•••		13,948
Rates and Taxes	2,15,728				}	***				<i>μ</i>			1	2,15,728
te for training of dusabled soldiers						***		22,019						22,019
ntions	3,93,130	7,200	74,740		2,454] }				(a)	2,658		4,80,192
aneous Compensations	55,863	1,83,544			15,932	•••	25,194	•••	}	-,	25,00,000	11,146		27,91,179
ancons Charges for the treatment of Patients the Pasteur Institutes	157		189				48	187		,	}	27	•••	586
aneous Parbar Charges	405		,,,		1,370	449						}		1,775
-	18,977		}	}				**						18,977
Searing Office	58,604		***	•••		***		1,900						*55,514
areanings on total transactions.	<i>00,009</i>		<i>"</i>	"	10) ^[]	"	7		1			1	
All Debartment	298					•		•••					"	298
meons and Unforeseen Charges	3,92,757	***	***		991	**	(8)8,25,035	•••	***					12,48,718
Total Charges in India .	37,67,178	2,08,422	90,080	81,785	81,779	49,206	9,82,340	25,979	36,124	63,041	25,68,111	82,693	<u> </u>	89,87,270
(J	L.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			y				•			
1		K												

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an and Sandaria	Benefary of Blate,	High Commissioner.	TOTAL	
Charges in England			<u> </u>	- 1
	2	£	58 709	
	6,161	}	6,161	1
Contribution towards as passes of the Secretariat of the League of Nations	862	1,188	2,045	1
on tribution towards expenses of the Begree of Nations Assembly and Committees Expenditure in connection with the League of Nations Assembly and Committees	1.014	} {	1,014	1
Ashaf and Renationation of destinate Indians	8,000)	8,000 554	1
Erspediture in connection with the League of Notions Assembly and Committee of the Committe	554		1,250	i
tum placed at the disposal or the secretary or brace in	1,250		40	ŀ
Commission on Denisions and leave allowances pure actions	17720		1,159	1
Intribution towards the 50000 m Original States	379		379	1
Expenditure in connection with the Conference on Import and Expert is conference. Expenditure in connection with the International Conference for Select of Lufe at Sec. Expenditure in connection with the International Conference for Select of Lufe at Sec.	494	,}	494	\ c
Bryzaditure in connection with the International Conference on Content of the Conference on Conference on Expenditure in connection with the Conference on Invalinent of Foreignals	58		25	1 6
Pyranditure in Connection with the mountains and contactor	25		198	1 5
	186		149	
Expenditure in connection with the Conference on Codification of International Law Expenditure in connection with the Impered Conference Expenditure in connection with the Hay Example Committee Expenditure in connection with the Hay Example Committee Expenditure in connection with the Royal (Committee)	4.035		4,028	1 3
Sarpe divise in consection with the Haj Enguny Committee	2,000) .	2,000	,
	13,09		13,098 12,814	} }
Expenditure in connection with the Roal (Cananzeion in Labour in anota Expenditure is and of prediction of finn lettree "Romantic India" "wisten off as irrecoverable Advance is and of prediction of finn lettree "Romantic India" "wisten off as irrecoverable Expenditure is connection with the India Relatively Commission Expendit new no connection with the India Central Committee Expenditure is connection with the India Central Connections.	12,81		2267	
Expenditals in connecting with the re-	2,25		102] ;
Expendings no connection with the Indian Central Committee Expenditure in econocition with the architecture Indoor Conference	10		16	
KALENGLIJE III EQUIDECTION AND THE THEOLOGY	./ 37		37:	{
Contribution to International Copyright Union Expenditure in connection with the International Conference on Economic Statistics		ž(::	42	
Expenditure in convection with the International Conference on Bostonian Conference on Bostonian Conference on Con	1,51	1	1,511	1
Expenditive 1 . on neotica with the Indian Forestry Committee Expenditure in connection with the Reyal Commission on Agriculture in India.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	624		
	.) 3	37	1)	
Cost of books producted in England	•{ "	12	1 427	
Books, periodicals, etc Grants-iv and to Ludion students	2.1	58	2,186	
Crastie in Andria loss, etc	1,5		1,500	1
	.}	}	}	
Charges for scinarial work performant in the limits of Contribution to occasion Mechanical Transport Fund	}	}	1,178)
1.1 (1) and a Change to India and		1,17		1
Miscelleneous charges connected with the supply of Stores to India :— Stores lest or damaged in transit to India owing to ordinary Marine risks	• • • • • • • • • • • • • • • • • • • •	12,0		1
Stores lest or damaged in training of them or the stores and the stores and the stores and the stores and the stores and the stores and the stores and the stores are stores and the stores are stores and the stores are stores are stores and the stores are stored ar	٠١ .	3.0	00 2,000 {	· · · · · · · · · · · · · · · · · · ·
Stores lest or damaged in transit to India owing to arumary managed in transit to India owing to arumary managed in Company of the Company of the Company of the Company of American Compa	:} ::	1.1		· ·
Commission on Fright, Dignitray, Does Book Continuing of Appeal on behalf of Sir Bound Book	.)	1 2,0		1
	.) 1,	053 1	35 1,188	- 1
To an Antonia and Light All III Lay	1	1		}
Soudre 16808	2 118,	079 38,0	141.872	i
Total Crares in Exclusion	2 118,	V10 -11		
•				1
	Ditto converte	ed into Rs. at:	£1=Ba. 134 · {	18,88,967
	Exchan	ge on dit	to ·	14,014
	COLLE CHARGES	-Creteal Go	TREMERS?	88,50,241
Third Ceregor-Province				95,80,244
LPAT CHYROLS-LEGALEC	AN 140 (AN)	MISCRILAND	AND CHARGES	1.84 30.485
	TOTAL	MISCRILLAND	Jun Obacavar .	Total animata

tioven nuent of Mudras.	Reserved.	## ## ## ## ## ## ## ## ## ## ## ## ##	Charges in India.	Ablowances, Rewards, etc. Darbar Piescuts and allowances to	Travelling Allowances of Officials and Non-officials attending Durham	Books and Periodicals.	Cost of Books and Periolicals, etc	Charty.	Donations for Charitable Purposes . 54,043	Charges on account of European Vagrants 995	Misoellaneons.	Publicity Board , ,	Rewards for Destruction of Wild 10,863	Petty Establishments	Special Commissions of Enquiry 80,000
Government of Bombay.	Reserved,	*		524,23	: 		141	- t	1,60,519	5,495		: · :	231	5,150	38,318 15,231
Government of Dengal.	Reserved.	≈		9	461		:		80,010	7,849		:	2,895	18,688	10,403
	Transfelled.	# #		: 	 ⋮	•	9,751		7,489	8,792		.i.,	25,720	4,690	:
Government of United Provinces.	Transferred.	##		:	539		:		9 67,551	:		<u>;</u> ;	; ,		24,265
Government of Punjab.	Reserved.	p‡		· :	•		11,835		3,457	5,592		64,901	1,849	?	27,780
	hornelenarl for factorial for the factorial for the factorial for the factorial factor	př		ત્ર :	 :		:		:	· :				•	27,448 1
Government of Burma.	Reserved.	# 		24,900	1,332		:	•	24,785 5	- 65 - 65 - 65 - 7		48,156	5,612 34	8,423	14,857 8
	, БоттевоЯ	# 				· · · · · · · · · · · · · · · · · · ·	7,674 14,		5,206 1,	. ,		, : 	34,841 .7,		8,553
Government of Bilar and Orissa.	Transferred.	#		1,000	507	·····	14,176		1,750	169		:	7,298	43,864	3,573
Government of Central Provinces and Benar.	Heerred.	##		1,620	•		:		1,388	. 194		:	20,838	43,424	:
ment ttrul uces eler.	. Гтапатеттей.	AH.		:	:		:		:	:		;	:	:	:
Government of Aseam.	Всеетчед.	æ		:	76		3,800		12,210	:		:	168'6	53,415	16,736
	.b) restererT	æ		:	:		:		:	:		:	:	:	:
Govern-	of Coorg.	r²		 ŧ	:		:		14,466	83	,	:	1,619	:	 :
oderation.	Froylar States I	#		64	11,638		:		:	:		:	2,916	÷	:

Miscellaneous Compensations .	:	:	224	:	 :	- :	:		760	· - :	-	:		-	7.595	_		~	-		
Rents, Rates and Taxes	20,970	:	10,325	:	36,113	:		 :		B ⁴ 7	9,1 880,18,1	1,64,487	 :		90	11,619 14	14,181	: 		4	4,18,798
Petty Construction and Repairs .	:	:	:	:	 :.		13,459			;		-		 :		: :	:	: 	: 		13,469
•	1,58,510	Α,	74,605	2,94,870	78,785	:		1,87,091,1,52,179		12,30,750 12,43,463 15,51,620	13, <u>463</u> 15,5		44,409	15,649 1	11,415 7,60	7,60,073	91,819 3,16	3,16,279		2,62,040 65,15,390	15,390
Miscollaneous Durbar charges	:	:	16,313	:	2,253	· :	8,043			155	9,156		708	:	130	···	9,007	: -		583	47,878
Miscollaneous Charges for the trentment of Patients at the Pasteur Institutes	:	807	:	178	176	571	:	23,084	:	2,4.20	- -	1,298	10	42,715		16	 :	2,952		:	84,073
Subsidies for Land Communications	:	:	:	:			:	:	:	2,755	1,038		:		3,256	· •	:	: 		798	7,847
Miscellaneons and Unforeseen Charges	1,571	89	963	•	2,171	:	66,883	10,107	1,19,553 3	3,77,508	12,786		4,954	61.979	o		01	:	12,865	723 8,	6,74,883
Works	:	:	:	:	:	1		:	:		;			:	· ·	:	1,545	: 		:	1,545
	3,18,510	1,24,305	3,29,459	3,10,269	2,43,933	671	6,54,321	2,62,036	38,640 10	4,38,540 1C,40,726 15,83,100 17,64,935	88, LC017,		1, 18,681 1,	1,20,916	89,451	7,71,638 1,7	1,27,847 3,19,231		28,976 2,7	2,79,141 95,37,450	37,450
TOTAL CHARGES IN INDIA	4,4	4,42,821	6,39,728	7.38	2,44,504	\$0	9,16,416	16	20,70,266	95	33,62,035	35	2,15,497		8,61,480		1,17,078				
Charges in England.	33	લ	фį	જ	93	41	e)	ଖ		લો	d3	43	e 3	e 3	e 3		4 }	д	43		
Scortary of State Subvention to Universities for training of Indian Civil Service Probationers	:	:	:	:	:	:	:	:	:	· .	į	:	:	:	324		:	•	· · · · · · · · · · · · · · · · · · ·	:	
High Commissioner.			2		ي استحديث																
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Honorarium for the copyright of	:	:	:	3	:	:	3	:	 5			3	 :	:	 :	· 	 :	 :		:	
" Palsang Dictionary"	:	:	:	:	:	:	:		 :	:	:	8	 :	:	•	· •	· :	· 	:	:	
Do. Do. "Kachin Tribes of Burma"	:	:	:	:	:	:	:	:		:	:	75	 :	 :		· :		·		<u> </u>	
Books and Periodiculs	11	:	51	:	828	:	9	I	133	:	8	7	20		9		13	:	:		
Total &.	11	:	707	99	85	:	08		76	726	8	195	10	:	8		1		 .	 :	
TOTAL 'HARGES IN EGGLAND S.	11	:	201	1 990 L	28	:	50		93	7.26	೯	195	בי	:	3.0		12	(b)	<u> </u> :	<u> </u>	
Title government into Re of	CE	æ	Æ	F#	æ	戌	æ	#3	#	ま	æ	P#	辟	æ	æ	Æ	H#	æ	 ##		
El 11s. 13k	147	:	2,728	448	375	:	258	:	1,261	9,678	46	2,593	63	· :	4,406	- <u>-</u> -	159	<u> </u>	æ	:	22,594
Exclange on ditto	1	:	24	7	8		4-	:	13	83		83	н	 :	23	<u></u>	-	· :	 :	 :	200
TOTAL MISCRILLANDOES CHARGES	_	3,18,664 1,24,305	3,32,211 3,11,153	_	2,41,311	571	0,54,571 2	2,62,000	39,818,06,	1,39,818 16,60,486,15,83,146,17,71,548	83,140 17,		1,18,641 1,26,016		94.30 7,	7,71,688 1,2	1,28,0 7 3,1	3,19,731 2	28,983 2,	2,79,641 95	95,60,243
The Late of the Court of the Co		4,42,969	6,4	6,43,354	2,44,883	88	9,16,670	2	20,90,299		33,54,691]] 	2,45,557	20	8,65,947]	4,47,238	1			
				<u>9</u> 9	(a) Consists mainly of muscellaneous grants-in-aid to lucal boding (b) Loss than Ll.	nly of musce	Lancous gra	ats-la-ald to	Local bodio										·	1	

J, and JJ.-Miscellaneous,

60A.—Other Provincial Works not charged to Revenue.

This head is intended for the record of capital expenditure of an occasional nature undertaken from borrowed funds by Provincial Governments in departments in which such expenditure is not customary.

No. 74D -ACCOUNT of Expenditure on Other Provincial Works not Charged to Revenue during and to end of the year 1929-30.

	Expend	liture during	the year.	
	Reserved.	Transferred	Total.	Expenditure to end of the year.
Provincial Governments.	H	R	R	#
GOVERNMENT OF BOMBAY. Land Revenue:—				
Development of Artillery Maidan, Karachi	277		277	20,29,288
Excise:—			~,,	*U,28,200
Construction of quarters and peons' lines for Excise Department	•••			19,963
Payment of Compensation for Plant of the Dhulia Distillery	•••			
Purchase of Sewri Dockyard		***	'''	2,00,000
Industries:—		***	•••	88,773
Value of Acetone Factory Buildings at Nasik .		•••		15 90 na
Contribution towards the pay of the Senior Assistant Consulting Surveyor to Government	3,600	***	3,600	17,99,012 8,600
Total .	3,877	•••	3,877	40,80,636
GOVERNMENT OF THE UNITED PROVINCES.		,		
Land Revenue:-				
Original Works			•••	2,01,552
General Administration :				
Construction of Buildings	657	•••	657	26,50,858
Establishment				97,438
Education:— Electric Installation in the Thomason College, Roorkee.		23,610	23,610	53,608
TOTAL .	657	28,610	24,267	30,03,456
GOVERNMENT OF THE CENTRAL PROVINCES.				+
Stationery and Printing :-				
Capital outlay on purchase of machinery				1 00 001
TOTAL PROVINCIAL GOVERNMENTS	4,534	23,610	28,144	1,60,821

60C.—Capital outlay on Bombay Land Scheme.

This capital major head has been provisionally opened from the accounts for 1927-28, for the adjustment of amounts payable to the Government of Bombay for reclaimed lands at Colaba taken over by the Government of India for the use of the Military Department. It was intended to pay for this land out of the sale-proceeds of certain properties held by the Military Department in Bombay, but, in view of the general fall in land values, it is impossible to dispose of these properties to advantage. The total sum payable to the Bombay Government amounts to Rs. 2-26 crores and the payment will be made by cancelling an equivalent amount of loan taken by that Government from the Government of India. The whole question is still under the consideration of the Government of India, and the adjustment under the Capital head in the accounts for 1927-28 was made without prejudice to any final decision that might be reached on the several financial and administrative questions involved. There were no adjustments under this head in the accounts for 1928-29 and 1929-30.

No. 74E.—ACCOUNT of CAPITAL OUTLAY on BOMBAY LAND SCHEME during and to end of the year 1929-30.

	Expenditure during the year.	Experditure to end of the year
	R	R.
Central Government.		
Bombay.		
ost of Land taken over for the Military Department		20,71,500
		4
		1
		1
·		
Total		20,74,500

GOVERNMENT OF INDIA. .

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Section E.-Military Receipts and Services.

Revenue, Es. 3,98,08,743, Expenditure, Rs. 59,08,08,743.

Military Reserve Fund-Credit Rs. 13,41,222.

						AMOUNT	OF EACH	ACCOUNT.
Major Hi	EAD.	No. of Account.	DETAIL OF ACCOUNTS	3.	Page		Major H	EAD TOTAL.
		Account.				Detail.	Revenue.	Espenditure.
General .	•	75	General Summary of Military Ser	vices	. 514	R 55,10,00,000	₽-	R
Army .		75A	Abstract Account of Receipts .	•	. 518	•••	3,26,43,223	
,,		- 75B	Ditto ditto of Charges .	•	. 519		•••	53,42,77,643
35		75C	Detailed Account of Receipts	•	. 520 to 523		***	
, .		75D	Detailed Account of Charges .	•	. 526 to 57		•••	
Marine .		76A	Receipts		. 583	***	14,83,019	•••
29 •		76B	Expenditure	•	. 583 & 584			82,62,152
Military Engine	ei Ser-	77	Receipts	•	. 586		56,82,501	
vices.	•	77A	Expenditure	•	. 587	•••		4,69,27,726
			Details of Expenditure on—					
~ vs 33		77B	Works		. 589	2,28,19,653	•••	
22 15	•	77C	Standing Charges	•	. 591	1,76,35,189	•••	
y y 33	•	77 D	Establishment	•	. 592	61,87,072	•••	•••
., "	-	75	Transfer to Military Reserve Fur	ıd .	. 514	***	•••	13,41,222
			Total .			•••	3,98,08,743	59,08,08,743
Wilstary Reserve	Fund	77E	Appropriation to Military Reserve	e Fund	. 594		18,41,222	

No. 75.—GENERAL SUMMARY OF MILITARY SERVICES during the year ended 31st March 1930.

					Gross Expenditure.	RECEIPTS.	Net Expenditue
жү—					R	R	R
Part A-Standing Army	•				50,29,45,526	3,23,99,997	47,05,45,82
Part B-Auxiliary and Territorial Forces			,		79,08,272	30,349	78,77,99
Part C—Royal Air Force .		•	•	٠	2,34,23,515	2,12,877	2,32,10,66
	TOTAL	Arx	ſY		53,42,77,643	3,26,43,223	50,16,34,4
Marine	•				52,62,152	14,83,019	67,76,1
Military Engineer Services .	•				4,69,27,726	56,82,501	4,12,45,25
Transfers to Military Reserve Fund	• ,	•	•		13,41,222	***	13,41,25
		Tota	114		50,08,08,743	3,98,08,743	55,10,00,0

XXXVI and 48-Army.

Army accounts are naturally concerned primarily with expenditure, any revenue that accrues being incidental only and forming an insignificant set-off against military charges. The fact is fully recognised in the system of accounts which now prevails. Army expenditure is distributed over a number of main heads, as far as possible according to the services to whose maintenance it is devoted. This plan is also followed in the case of revenue, which is credited to receipt heads numbered to correspond with the expenditure heads.

- 2. The Army transactions are primarily classified under 'A—Standing Army', 'B—Auxiliary and Territorial Forces' and 'C—Royal Air Force', the first being sub-divided into main Heads which are detailed in Accounts Nos. 75-A and 75-B. The second and the third Heads have been opened with a view to showing these charges separately from those of the 'Standing Army'.
- 3. Prior to 1921-22, the Army transactions were classified under two main Divisions, Effective and Non-Effective, the former being sub-divided into eighteen Grants and the latter into two Grants. The system of accounting then in force was directed mainly to recording the cash expenditure and cash receipts under the several Grant Heads, and no attempt was made to allocate the expenditure or the value of stores consumed to the various services of the Army. A new system of account was introduced with effect from 1921-22 to show, as far as possible, the true cost of the various services inclusive of the cost of stores consumed. This system has, however, been abandoned and a reversion has been made to the cash basis system with effect from No distribution over the several main heads of the cost of stores consumed has therefore been made in the body of these accounts. cost accounting system the transactions relating to the movements of stores were exhibited under the respective service heads but, as the heads relating to stores transactions have, from 1st April 1927, been eliminated from the accounts owing to the introduction of the cash basis system, a separate statement showing the value of opening and closing balances of stores and their movements has been attached to these accounts as appendix I.

In order that the total cost of maintaining the various services and departments of the Army may also be available in one place as in previous years, another statement showing the expenditure (including the value of stores issued and services rendered) incurred in India on those services and departments is published as Appendix II to these accounts.

- 4 The expenditure on buildings, roads, defence and other works for the Army is brought to account under the head '50-Military Engineer Services.' The works transactions of the Royal Air Force and those of the Army Ordnance Factories and Military Farms are, however, being recorded under Head '48-Army' with a view to the exhibition in one place of the entire transactions in connection therewith.
- 5. The transactions are set forth in abstract under the several Army 'Heads' in Accounts Nos. 75-A and 75-B for receipts and expenditure respectively. These accounts are followed by detailed accounts 75-C and 75-D for receipts and expenditure, respectively, which give the figures Head by Head under the principal descriptive headings. A brief description of each of the Heads is given below:—

Transactions in India.

Part A.—Standing Army.

HEAD I. Fighting Services.—This is the most important head, covering all charges in connection with pay and allowances and incidental and miscellaneous expenses of the various fighting units constituting the standing Army of India.

Head II. Administrative Services.—Under this head are recorded the charges connected with the various ancillary units and other subsidiary establishments maintained for the service of the Army in India. These consist chiefly of the cost of military training and education of soldiers, British and Indian; of the supervision and working of military hospitals, Supply Companies and Depôts, Remount Depôts and Arsenals; of the cost of Military Account and Audit Offices, including the office of the Military Accountant General; of the pay and allowances of chaplains, priests and ministers of religion attached to the Army and other miscellaneous charges such as the administration of cantonments, cost of recruiting staff, etc.

HEAD III. Manufacturing Establishments—Charges relating to the several manufacturing establishments of the Army are brought to account under this head. They comprise mainly expenditure on account of medical store depôts, factories and farms, etc., which supply medical stores and produce munitions of war, equipment, fodder, etc., for the Army.

Head IV. Army Headquarters, Staff of Commands, etc.—This Head practically corresponds to the head 'General Administration' on the civil side and records chiefly the cost of the Army Headquarters, including the Commander-in-Chief and his staff, as also the headquarters staff of the Military Commands and of the several Districts and Brigades. The cost of the Army Department and the Military Finance Branch of the Government of India Secretariat is, however, charged to the Civil Department under 'General Administration.'

HEAD V. Purchase and sale of stores, equipment and animals.—This Head is intended for the reception of charges connected with the purchase of varieties of military stores, including animals, required for the Army.

HEAD VI. Special Services.—The charges brought to account under this Head relate to special campaigns, missions and other extraordinary measures debitable to Indian Revenues. The extra expenditure only connected with these measures is debited to this Head.

HEAD VII. Transportation. Conservancy. Hot Weather Establishments, etc.—The charges under this Head consist mainly of the expenditure in connection with the movement of troops and stores, travelling allowances and sea passages on account of officers and others, conservancy and hot weather establishments, etc. Certain miscellaneous charges such as compensation for losses, etc., are adjusted under this head

HEAD VIII. Non-Effective Charaes.—Non-effective charges consist in the discharge of liabilities in connection with individuals who no longer serve in the Army, and are practically restricted to the payment of pensions and gratuities but rewards for military services which frequently involve disbursements to officers and men actually serving in the Army are on account of their general similarity to pensions and gratuities, also classified as non-effective charges.

The two main classes of pensions are: (1) retired, wound and invalid pensions and (2) family pensions. Pension contributions in respect of officers and others recovered from the Colonial and Foreign Governments are credited as Army receipts. Rewards for Military services include besides the cost of decorations, medals, etc., the cost of annuities and gratuities granted for meritorious services.

Part B.—Territorial and Auxiliary Forces.

All charges (except conservancy charges which are adjusted under Part A Head VII) relating to the Territorial and Auxiliary Forces, including the cost of supervision at Army Headquarters and at Headquarters of Commands and Districts are debited to this head.

Part C. -Royal Air Force.

The charges under this Part cover all expenditure upon supervision, maintenance, equipment, buildings, etc., of the Royal Air Force.

Transactions in England.

The bulk of the outlay in England is debited to Heads I, II, III, V, VII Under Head I there are heavy charges on account of and VIII and Part C. payments to the Home Government in connection with disbursements made by the War Office in respect of His Majesty's British Forces serving in India; and further outlay in the shape of furlough and other allowances paid to officers and men in England. Furlough and leave allowances of Indian Army Service Corps, Medical, Veterinary and Ordnance Officers and of Civilians employed in the various departments of the Army appear mainly under Head II. The expenditure under Head III represents mainly the cost of medical, ordnance, clothing, etc., stores purchased for Medical Store Depôts and Factories. The value of stores purchased for the mechanical transport and arsenals and clothing depôts, etc., is exhibited under Head The value of clothing and ordnance stores brought to India by troops is also adjusted under this head. The charges under Head VII mainly consist of outlay on the conveyance of troops to India. Contribution to the Imperial Government in respect of Military charges for Aden has also been shown under this head: The heavy charges under Head VIII 'Noneffective Charges' relate chiefly to pensions of European officers and soldiers who have served in India and their families. There are heavy charges under Part C on account of payments made to the Air Ministry and marriage allowances and allotments paid in respect of Royal Air Force personnel serving in India and on account of stores for aviation purposes purchased for India.

Heavy receipts in England occur chiefly under Heads VII and VIII. A contribution of £130.000 on account of the extra cost of the transport of troops due to the introduction of short service in the British Army is credited to Head VII. Subscriptions to the Indian Military Service Family Pension Fund, when received in England, and contributions paid by the Imperial Government in respect of pensionary charges of Indian troops serving oversets, are taken to Head VIII.

No. 75A.—ABSTRACT ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930.

		1	ENGLAND.	•
HEAD OF RECEIPTS.	IND:A.	ENGLAND,	Sterling first converted into Rs. at £1=Rs. 13; and then Exchange added.	TOTAL INDIA AND ENGLAND.
	Ħ	£	R	H
Part A.—Standing Army				
I.—Fighting Services	7 68,502	42684	5,74 , 784	13,43,230
II.—Administrative Sprvices . ,	12 20 614	3,067 	41.372	12,72,286
III.—Manufacturing Establishments.	2,00 592	1,224	16,408	2,20,000
IVABMY HEADQUARTERS, STARE OF COMMANDS, EIC.	2 462	123	1,649	4,811
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	1,30,55,548	68,355	9,18,460	1,45,74,017
VI.—Special Services	3,101	3,097	41.732	45,186
VII.—Transportation, Conservancy, hot Weather Establishments and Miscellaneous	95,24,°04	137,820	18,51,627	63,7 5 ,931
VIII.—Non-Effective Receipts	28.26,682	501,082	67,38,048	95.64,750
Total Part A.—Standing Arny , .	2,22,15,908	757,402	1,01,84,080	3,23,99.997
Part B Auxiliary and Territorial Forces	30,849			30,319
Part C.—Reyal Air Force	1.94,188	1,389	18,689	2,12,877
GRAND TOTAL .	2,21,40,445	758,791	1,02,02,778	3,26,48,223

No. 75-B.—ABSTRACT ACCOUNT of ARMY CHARGES for the year ended 31st March 1930.

	Name and Address of the Owner, where the Party of the Owner, where the Party of the Owner, where the Party of the Owner, where the Owner, which is the	73.		
			ENGLAND.	
HEADS OF EXPENDITURE.	India.	England.	Sterling first converted into Rs. at £1=Rs. 13\frac{1}{2} and then Exchange added.	TOTAL
	R	£	H	R
Part A.—Standing Army—				
(Pay and allowances and other miscellaneous expenditure) —				
I.—Fighting Services	15,98,42 959	2,690,392	3,61,62,553	19,60,05,512
II.—Administrative Services	6,42,70,788	327,374	44,00,873	6,86,71,661
III.—Manufacturing Establishments.	2,43,77,348	599,782	80,70,721	3,24,48,069
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2,00,87,785	96,094	12,93,274	2,13,20,059
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	4,80,13,727	1,216,031	1,63,51,743	6,43,65,470
VI.—Special Services.	10.791	12	168	10,959
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,36,82,160	825,156	1,10,80,807	3,47,62,967
VIII,—Non-effective charges	3,54,12.431	3,71 <u>2,122</u>	4.98,88,698	8,53,01,129
Total Part A Standing Army .	37,56,97,989	9,466,963	12,72,47,837	50,29,45,826
Part B.—Auxiliary and Territorial Forces.	79,08,272			79,08,272
Part C.—Royal Air Force	1,06,51,751	940,233	1,27,71,794	2,34,23,545

No. 75-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930.

			n
		i	Æ
Service	.		
ice .	, .	, 1	3,78,325
			3,90,177
Total R	eceipts in I	NDIA	7,68,502
of State.	High Commis- sioner.	Total.	
£	£	£	
24,100 3,000		24,100 3,0 00	
12,948		12,948	
3 89	1 -	3 89	
258		258 _x	
539		529	
958	•••	958	
•	452	452	
42,182	452	42,634	
	,		
T) = 1 #	1_n .e.		K 80 1E5
nge on	ditto		5,63,457 6,327
	Total R Geretary of State. £ 24,100 3,000 12,948 389 258 529 958 42,182	Total Receipts in I for all Receipts in I fo	Total Receirts in India Geretary of Commissioner. Total.

No. 75-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930—contd.

Head of Receipts.				Receipts during
Receipts under Head II—Admini	istrative S	Services.		H
RECEIPTS IN INDIA.	•			
Receipts of Educational Institutions Indian Army Service Corps Receipts Remount Depôts and Breeding Operations—Receipts Indian Army Veterinary Corps—Receipts Indian Army Veterinary Corps—Receipts Indian Army Ordnance Corps—Receipts Medical colleges and schools Central Disposals Organization—Receipts Medical Services— Hospital stoppages from Officers Credits for services rendered Liiscellaneous Receipts Sale proceeds of X-Ray Stores in charge of Military H Military Accounts Offices—Receipts Ecclesiastical Establishments—Receipts Administration of Cautonments—Receipts Miscellaneous Services under the Master General of Ordnan Miscellaneous Services under the Adjutant General in India		· · · · · · · · · · · · · · · · · · ·		8,60,339 4×,847 51,002 1,034 532 2,84,004 81,135 21,622 348 31,695 3,80,496 1,357
-		RECEIPTS IN	India ,	12,80,914
•				
Receipts in England.	Secretary of State.	High Commis- sioner.	Total.	
	of	Commis-	Total.	
Receipts in England. Educational Establishments:— Fee-, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst Recoveries of over-issues in previous years of pay, etc.— Educational	State.	Commis- sioner.	£	
Educational Establishments:— Fee-, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst Recoveries of over-issues in previous years of pay, etc.— Educational	of State.	Commissioner.	£	
Educational Establishments:— Fee, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst Recoveries of over-issues in previous years of pay, etc.— Educational	of State. £ 115 1.2.4 580 950	Commissioner. £ 17 181 198 ££1=Rs. 1	£ 1,224 580 950 17 181 3,067	40 891 48:

No. 75-C.—DETAILED ACCOUNTS of ARMY RECEIPTS for the year ended 31st March 1930—contd.

Head of Receipts.	Receipts during 1929-30.
Receipts under Head III—Manufacturing Establishments. RECEIPTS IN INDIA.	£
Medical Store Depôts and Workshops—Receipts ndian Army Service Corps—Receipts rdnance and Clothing Factories—Receipts Grass Farms—Receipts Dairy Farms—i eccipts	18,570 6,466 25,789 1,57,760 57
TOTAL RECEIPTS IN INDIA .	2,03,592
Receipts in England.	
Ordnance and Clothing Factories: Sale of unstructeable stores Miscellaneous Ingh Commissioner. £ £ £ £	
Total Receipts in England £ . 1,224	
Ditto converted into Rs. at £1 = Rs. 13 \frac{1}{3} Exchange on ditto	16,316 92
Total Receipts under Head III - Manufacturing Establishments .	2,20,000
Receipts under Head IV—Army Headquarters, Staff of Commands, etc.	
Miscellaneous Receipts	2 242
RECEIPTS IN ENGLAND.	2,962
Secretary High Commissioner. Total.	
Recoveries of over-issues in previous years of pay, etc. Recoveries of overpayments £ 16 107 107	
Total Receipts in England . 16 107 123	-
Ditto converted into Rs at £1 = Rs. 13\frac{1}{2}. Exchange on ditto	1,687
TOTAL RECEIPTS UNDER HEAD IV—ARMY HEADQUARTIRS, STAFF OF COMMANDS, FTC	4 811
Receipts under Head V—Purchase and sale of stores, equipment and animals.	4,611
B.—Indian Army Service Corps— RECEIPTS IN INDIA.	
Proceeds of sale of surplus, obsolete and condemned stores Recoveries on account of value of stores issued on payment to His Majesty's Imperial	5,20,093
Recoveries on account of value of stores issued on payment to officers and other ranks Recoveries on account of work done in Mechanical Transport workshops for non-Military	1 30 544
E Indian Army Ordnenge Corne	10,730 2,80,718
Recoveries on account of value of ordnance and clothing stores His Majestr's Imposision	13,91,319
officers and other and other and clothing stores issued on	40,77,360
Recoveries on account of work done in Arsenal Workshops for non-Military Departments Miscellaneous (including hire of tents) L—Miscellaneous services under Master General of ordnance	50,55,985 46,741 1,85,582
TOTAL RECEIPTS IN INDIA, carried over	18
	1,86,55,548

o. 75-C.—DETAILED ACCOUNTS of ARMY RECEIPTS for the year ended 31st March 1930—contd.

Head of Receipts.					Receipts during 1929-30.
		Total Br	ought for	ward ,	R 1,36,55,548
Receipts in England		Secretary of State.	High Commis-	Total.	
Stores brought from India with Troops:— Clothing Ordnance Sale of unserviceable stores Fines and Penalties recovered from Contractors Miscellaneous		£ 289 40,344 	27,168 50 554	£ 239 40,344 27,16 50 554	
Total Receipts in England		40,583	27,772	68,355	
Ditto converted into Rs. at £1 = Rs. 13 $\frac{1}{3}$ Exchange on ditto	•	:	: ,	• •	9,11,401 7,0 68
TOTAL RECLIFTS UNDER HEAD V-PURCHASE AND SALE OF STO	RE	s, Equip	MENT AND	Animals.	1,45,74,017
Receipts under Head VI Special Miscellaneous Receipts		ervices ,	i.		3,404
Receipts in England. Secretary of State.				_	
Recoveries and adjustments of payments in previous years to the Indian Army	sur •	plus offic	ers of	£ 3,097	
Ditto converted into Exchange on	Rs. dit		Rs. 13 1		41,297 435
Total Receipts under Hea	' a	VI—Spec	IAL SERV	ices .	45,126
Receipts under Head VII—Transportation, Con Establishments, etc.	se	rvancy	, Hot V	Veather	
RECEIPTS IN INDIA,					
Transportation—Receipts Conservancy, Hot Weather Establishments, etc.—Receipts Miscellaneous Receipts	•	•			7,52,432 4,637 27,67,185
	To	TAL RECE	eipts in In	DIA	35,24,304
		Secretary of State.	High Commis- sioner.	Total.	
RECEIPTS IN ENGLAND.		£	£	£	
Amount received from the Imperial Government in respect of :— Contribution towards cost of transport of troops Miscellaneous receipts in connection with transport of troops Miscellaneous receipts in connection with concession passages Other Miscellaneous receipts Receipts 1 Total Receipts in England &		130,000 1,743 5,510 110	 457	130,000 1,743 5,510 110 457 137,820	
Ditto converted into Rs. at £1=Rs. 1 Exchange on ditto	3]	•			18,37,596 14,031
TOTAL RE	OE	PTS UNDE	R HEAD Y	/II -	59,75,981
				1	- 751 07001

No. 75-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930—contd.

Head of Receipts.			,	Receipts during 1929 39.
Speceipts under Head VIII—Non-effecti	ve Servi	ces.		Ð
RECEIPTS IN INDIA.				
Rewards for Military Services (Medals, etc., supplied on payment subscriptions towards Indian Military Service Family Pensions Miscellaneous Receipts	.t) . 	• •		96,374 6,00,967 21,20,341
т	OTAL RECE	ipts in I	NDIA.	28,26,682
. Receipts in England.	Secretary of State.	High Commis- sioner.	Totil.	
Recoveries from the War Office in respect of Retired pay, etc., of Indian Troops, etc., lent to it Subscriptions towards Indian Mulitary Service Family Pensions. Other Pensionary contributions Recoveries from Civil Revenues in respect of Pensions charged thereto in previous years Adjustment of over-issues and miscellaneous receipts Miscellaneous	259,434 45,803 1,062 176,282 4,225	£ 5,368	250,484 51,171 1,062 176,982 4,228	
TOTAL RECEIPTS IN ENGLAND	486,809	8,905	8,905	
Ditto converted in	ito Rs. at	£l ≂ Rs. 1	აქ .	66,81,094
Exchange on	d	itto		56,954
TOTAL RECEIPTS UNDER HEAD VIII N	VON-EFFEC	rive Servi	CES .	95,64,730
Part B.—Auxiliary and Territoria				
Receipts in India.				
Mi-cellaneous Receipts				24.22
Fractional differences	•	• •	• •	30,361
TOTAL RECEIPTS UNDER PART B AUXILIARY A	,	• ь	• •	
A VINALITATION AND AUXILIANY A	ND LERRIT	ORIAL FOR	toes ,	30,349
Part C.—Royal Air Force.				
RECEIPTS IN INDIA.				
Proceeds of sale of surplus and obsolete stores Recoveries on account of value of stores issued on payment to H ment and other Departments	is Majesty	's Imperia	d Govern-	18,911
Credit for services rendered Rent of buildings Rent of furniture Miscellaneous Receipts Fractional differences	icers and o	ther rank	S	68,546 65,483 2,989 22,307 1,641 14,317
TOTAL RECEIP	id NI at	A, carried	over .	1,94,188

vo. 75-CDETAILED AC	COUNT of ARMY March 1930-	RECEIPTS —concld.	for	the	year	ended	31st
	Head of Receipts.					Receipts of	lering
		Bro	ight fo	rward		1,9	11 4,183

of State.	High Commis- sioner.	Total.
£	£	£
269 1	•••	269
652		652
332	135	467
1,254	135	1,389
	1,254	1,254 135

Ditto converted into Rs. at £1 = Rs. $13\frac{1}{3}$

Exchange on ditto

TOTAL RECEIPTS UNDER PART C .- ROYAL AIR FORCE

2,12,877

18,526

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No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930.

		-									A.—Forces in India proper and Burma	B.—Units serving in the Colonies.	Total.
											æ	R	R
Head 1	[A.	I.	Figh	ting	; Ser	vice	s.						
(Pay and Allows						•		ıre-					
		ន់ប	mnnar	y •									
	Ch	arge	s in	In di	a.								
a) British Cavalry .	•	•	•		•	•	•	•	•		45,20,024		45,20,024
b) Indian Cavalry .	•		•	•	•		•	•	•	•	84,07,989		84,07,989
e) Royal Herse Artillery	•		•		•		٠	•		•	18,34,377		18,34,377
d) Royal Field Artillery	•	•	•	•		•	•	•	•	-	1,17,95,532		1,17,95,532
(e) Pack Artillery .	•	•		•	•	•	•	•	•	•	47,45,315		47,45,315
(f) Medium Artillery	•	•	•	•	٠	•	•	•	•		24,49,466		24,49,486
(g) Heavy Artillery .	•	•	•	•	•	•	•	•	•		6,26,476	•••	6,26,476
(A) Training Centres and I	Depôts	s, Art	illery		•	•	•	٠	•	•	8,44,533	•••	8,44,598
(i) Engineers .	•	•	•	•	•	•	•	•	•	•	53,69,926	•••	53,69,926
(i) Pioneers	•	•	•	•	r	•	•	•	•	•	82,70,310	•••	92,70,810
(k) British Infantry .	•	•	•	•	•	•	•	•	•	•	5,84,26,1∪3	•••	5,34,26,102
(l) Indian Infantry .	•	•	•	•	•	•	•	•	•	•	4,91,10,115	3,95,555	4,95,05,670
(m) Royal Tank Corps	•	•	•	•	•	•	•	•	•	•	25,07,966	•••	25,07,96d
(n) Indian Signal Corps	•	,	•	•	•	:	•	•	•	•	64,66,947	***	64,66,947
(o) Reservists	•	•	•	•	•	•	•	٠	•	•	26,72,595	***	26,72,595
Hea	d I	A.—	II. D	lisce	llan	eous				,		1	
(a) Governor General's Bo	dy Gu	ıard	•	•	•	•	•	•	•		1,11,073		1,11,073
(b) Officers with King's Indian Army.	Com	missi	ons u	nempl	loyed	or cr	der t	rainin	g for	the	4,33,753	•••	4,33,753
(c) Leave allowances paid	by n	on-Mi	litary	Depa	rtmen	t.	•	•	•	•	13,54,909	•••	13,54,909
Deduct-Amount recove account of Recruit	rable ing Si	from taff.	His	Maje	esty's	Impe	rial,	Gover	nmeni	t on	d	•••	4
							Total	ız Hi	ad I		15,94,47,40	3,95,555	15,98,42,95

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

-	Total.
Charges in India Brought forward .	R 15,98,42,959
Secretary High of Commis-State. Sioner.	
Charges in England.	
Payments to the War Office in respect of His Majesty's British Forces serving in India: for the year 1929-3J 1,400,000	
Payments to the War Office for the year £ 1929-30	
Indian Regiments serving in the Colonies. Refund of over ad-	
vance in respect of year 1928-29	
Pay and allowances, etc., of British Soldiers attending vocational courses	
Furlough allowances— Indian Army: Regimental	1
National Health Insurance:	
Advances for year 1929	
Unemployment Insurance: Contribution for the year 1929-30	
Payment to Ministry of Health under the Contributory	
Pensions Act, 1925 (of which a moiety is recovered from issues of pay)	
Marriage Allowances and Allotments: British Troops Indian Army In	
Bounties to British Troops for extension of service Consolidated clothing allowances (balance, second half of 1927-28, first half of 1928-29, less advance of £ 1,000 in March 1929) 455	
March 1929) Pay and allowances of Second Lieutenant- on appointment Fighting Units: Miscellaneous Leave allowances paid by Non-Military Departments 433 5,944 1,109 1,109 82,714 52,714	
Total Charges in England . 2,007,678 82,714 2,690,372	
Ditto converted into Rs at £1=Rs. 1 1	3,58,71,883
Exchange on ditto	2,90 670
TOTAL CHARGES UNDER HEAD I-FIGHTING SERVICES	19.60,05,512

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

A .- FORCES IN INDIA

	British Cavalry.	Indian Cavalry.	Royal Horss Artillery,	Royal Field Artillery.	Pack Artillery Brigades.	Medium Artillery Brigades.	Heavy Artillery.	Training Centre Ar- tillery De. pòts.
	Ŧ	R	R	R	R	11 .	R	R
Head 1A—I. Fighting Services.		!	1				i : :	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions.	8,82,940	29,38,916	1,88,578	22,98,495	13,10,723	4,17,176	1,00,244	2,05,2:,3
Pay and allowances (including messing allowance and allowance and allowances for families) of Eritish soldiers.	29,69,194	•	8,04,019	71.64,537	7,67,548	14,13,051	2,28.812	1,06,219
Pay and allowances (including money allowances) of Indian officers and all other ranks in- cluding civilians.	18,693	87,61,045	1,21,854	6,60,810	19,00,133	9,97,730	61,838	3,00,059
Pay and allowances (including money allowances) of Indian Reservists.	•			•••	, .	•••	344	•••
Pay and allowances of other reservists.				***	•••	•••	•••	***
Pay and allowances (including money allowances) of followers.	2,33,104	e,05,9 4 0	84,495	5,24,0E6	1,84,845	63,850	7,792	44,48 <i>ô</i>
Money compensation in lieu of rations to british troops.	3,993		2,145	14,055	2,658	1,924	569	803
Mozer compensation in lieu of rations to Indian troops and followers.	151	18,613	376	4,354	16,574	970	158	2,960
the and elething alloweness for British troops,	3,16,326	***	83,129	7,84, 158	76,267	1,48,010	31,680	4,838
Fit and clothing allowances for Indian troops and followers.	4,882	ŏ,02,305	13,859	1,09,413	2,98,797	32,260	9,682	56,274
Deferred pay and gratuities to British troops on discharge or on transfer to the Army Re- serve.	967		123	8,701	1,522	315	210	15
Deferred pay to Indian troops .	•••	1,39,201	5,580	68,108	85,712	5,458	5,014	10,615
Miscellaneous	88,0.15	2,41,966	24,219	1,94,850	1,10,486	32,522	17,082	22,820
Total Fightin , envices .	15,20,024	84,07,989	18,94,977	1,17,95,532	47,45,315	24,49,466	6,26,476	8,44,533

for the year ended 31st March 1930_contd.

PROPEE AND	BURMA.							BIndian Units servi g in the Colonies.	
Engineers.	Pioneers.	British Infantry.	Indian Infantry.	Royal Tank Corps.	Indian Signal Corps.	Reservists.	Total.	Indian Infantry.	lotal,
R	£	£	Æ	R	R	B.	H	æ	R
11,87,114	11,59,079	85,78,077	1,53,63,029	6,82,843	14,91,700	7,28,383	3,75,48,769	1,11,961	3,7 8,55,630
4,58,997	***	3,83,57,310	5A6	15,86,523	29,69,454	5,511	5,68,71,975	•••	5,68,71,975
28,71,581	16,46,893	5,09,877	2,60,16,621	***	12,72,787	6,434	3,95,94,003	2,31,231	3,98,25,247
•••	***	***	204	***	•••	16,94,950	16,94,950		16,04,950
***	***	•••	•••	o 44	Res	11,856	11,856	et s	11,856
1,28,795	63,467	5,43, 073	10,58,161	95,032	1,66,032	4,209	41,02,387	11,297	41,13,66 4
11,574	e+6	68,552	•••	4,402	16,314	800	1,27,294	***	1,27,294
13,676	10,809	9, 4 09	2,07,285	16	6,877	250	2,91,978	3 8	2,92,016
20,194	•••	43,31,001	400	1,32,259	2,80,851	110	e 1, 09,379	•••	61, 0 3 ,379
8,21,982	2,47,845	1,0 3,74 8	39,18,359	6 <u>.</u> 584	1,51,672	71,465	58,55,055	29,247	58,8 4,3 02
ad t	pas	19,999	***	127	2,463		29,415	***	29,445
97,189	72,968	23,982	14,80,223	***	39,438		20,92,436	177	20 ,3 2,613
8,08,871	79, <u>41</u> 9	7.78,076	10,66,437	50,840	1,20,856	1,54,121	92,89, 166	11,701	88,00,867
53,69,926	32,70,31 0	5,34,26,102	4,91,10,115	25,07,986	64,66,947	20,72,595	15,75,47,673	3,95,555	15,79,4 3 ,228

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

Tu	0000166	···		-			-	
		Gen	ernor eral's Guard.	Sur	dry Ite	nns.		Total.
Head I-A. II. Miscellaneous.			R	-	H			R
Pay and allowings including spee, forage and other of once s with King's commissions.	allowances)		80, 2 93) 	•••	,		3C,293
Pay and allowances (including money allowances) of In	ndian officers		42,694		•••			42,694
Pay and allowances (including money allowances followers.) of Indian		13,075		•••			13,075
Money compensation in lieu of rations to Indian troop.	s		296					296
Kit and clothing all wances for Ind.an troops and fold	owers .		13,919	j				18,919
Ho-pital charges—Pay and allowances of Medical assistants and ot establishments	officers, sub- her hospital		4,821) 	•••		}	4.821
Deferred pry to Indian roops			1,177		•••			1,177
Miscellaneous			4,793					4,798
Officers with King's Commissions unemployed or und for the Indian Army —	ler training							1
Pay and allowances of officers with King's Commission	8		•••		4,38,	753		4,83,753
Leave allowances poid by non-Military Department	• .• •			!	13,54,9	300		13,54,999
Deduct Amount recoverable from His Majesty's Imp	erial Govern	1	***			4		4
. Tutal Heid I-A,I	·	1	,11,073	1	17,88,0	-58		18,99,731
Main Head II—Adn	inistrat	ive Se	rvices.	,				R
Charge	s in Ind	lia.						
Su	mmary.							
A.—(i) Educational an I Instructional Es	tablishmen	its .	•		•	•		30,40,208
(ii) Army Education		. ,						33,09,098
B -Indian Army Service Corps	•					•		1,70,56,858
C. Remount Depots and Breeding Open	ations	·	·	•	•	•		
P Indian Army Vetermary Corps		•	11	•	•	•		27,75,261
E.—Indian Army Ordnance Corps	•	•	•	•	•	•	•	(',1,179
F.—Medical Colleges and Schools	•	• •	•	•	•			65,37,726
	•	•	•	0,	•	•	•	2,23,301
GCentral Disposals Organisation	•	•		•	•	•	\cdot	11,068
H — Medical Services	•	• •	•	•	•	•	-}	1,16,15,767
I.—Military Accounts Offices	•	•	•		•		\cdot	1,07,92,805
J.—Ecclesiastical Establishments .	-	• '	•	•				4,40,023
KAdministration of Cantonments .	•			• :				11,76,902
i Miscellaneous Services under the con-	trol of the	Master-	General	of Ord	nance		. .	16,58,559
MMis ellaneous Services under the con	trol of the	Adjutar	t Gener	al in In	dia			19,28,138
N \ iscellaneous Services under the con	itrol of the	Chief o	f the Ge	encral S	taff			1,07,995
•	TOTAL CI					12.	-	6, 12,70,7 : 8
			D1Q	· ORRENTE	اختائات سم	LT.		ין און אין אין אין אין אין אין אין

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

1930	contd.			
-	Secretary of State.	High Commis- sioner.	Total.	H
Charges in India Brought forward .	£	£	£	6,42.70.758
Charges in England.			·	0/49/10/159
Educational and Instructional charges: Furlough allowances Miscellaneous expenditure	7.027 52,812	***	7,027 52,812	
Medical Services: Fulough allowances—Royal Army Medical Corps Furlough allowances—Indian Medical Service and	12,388	•••	12,888	
other medical personnel Sterling overseas pay—Indian Medical Service Pay, etc., of Lieutenants on appointment to the	51,501 30,790	160	51,501 50,790	
Indian Medical Service Cost of medi al treatment of officers on leave Sterling overseas pay	8.697 4,058		8,697 4,055 10	
Miscellaneous expenditure	564,		£0 1	
Veterinary: Furlough allowances—Royal Army Veterinary Corps	2,919	- }	2,919	
Arsenals: Furlough allowances—Indian Army Ordnance Corps etc.	82,507	•••	32,507	
Miscellaneous expenditure	989	•	030	
Fulough allowances—Indian Army Service Corps. Miscollaneous expenditure	65,724. 8,051	•••	65,724 E,cbl	
Army Education: Leave salaries and deputation pay Miscellaneous: study allowances of an officer Sterling overseas pay		2,216 47 1.811	2,206 47 1,811	
Indian Army Service Corps: Establishment of the Mechanical Transport Adviser.	•••	398	898	
Remount Depôts etc: Stores for India		1,285	1,205	
Military Accounts Offices: Leave salaries and deputation pay Sterling over-eas pay Miscellaneous—Study Allowances of officers and maintenance and treatment of an officer by the	:::	15,566 5,355	15,566 8,3:5	
Seamen's Hospital Society, etc.	•••	115	115	
Ecclesiastical Establishments: Leave salaries and deputation pay Sterling overseas pay		253 1,566	253 1 _. 566	
Admit istration of Cantonments: Leave salaries and deputation pay		9,997	9,997	
Miscellaneous Administrative Services: Furlough allowances Miscellaneous expenditure	5,349 2,859		5,349 2,859	
Total charges in England &	285,735	41,639	827,374	
Ditto converted into H	ls. at £1 =	Rs. 131 .		48 64.991
Exchange on	ditto	•		25,882
Total charges under	HEAD II	• •		6,86,71,631

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	l			Mino
	(a) Inspector of	(6)	(c)	Small Arms
	Physical Training and Command Physical Training Staff,	Army School of Physical Training, Ambala.	Staff College, Quetta.	Head Quarters Staff.
	Ŧ	R	R	R
Main Head II.—Administrative Services.				
SUB-HEAD A(i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.				
(Under the control of the Chief of the General Staff.)				
Octailed Heads-				
Pay and al'owances (including eyee, forage and other allowances) of Officer students	•••		4,36,750	•••
Pay and allowances (including ayee, forage and other allowances) of Officers with King's Commission	38,917	61,227	2,19,448	42,(21
Pay and allowance. (including extra duty pay, ressing allowance and allowances for families) of British soldies and messing allowance for students	8,814	38,841	22,980	•••
Pay and allowances (including extra duty pay and money allowances; of Indian Officers and all other tanks, including that, artificers and all other est blishments, and money allowances for students	3,359	15,390	17,701	•••
Pay and allowances of office establishments	•••		•••	5,634
Money compensation in lieu of rations	228	822	97	
Kit and clothing allowances	707	2,312	796	***
Incidental and miscellaneous expenses and allowances .	3,489	5,977	59,474	***
Total Minor Heads (a) to (i) .	55,714	1,24,300	7,57,246	48,255
Miscellaneous.				
Detail:d Heads-				
Annual Training Grant				
Grant for purchase of field-firing stores	•••	•••	•••	1
Artillery Target Grant	•••		•••	•••
Assault-at arms grant			•••	***
		•••	***	***
'Fotal Miscellaneous	***	•••	***	
Total Charges under Sub-Head A (i)	55,714	1,24,800	7,57,246	48,25

the year ended 31st March 1930 -contd.

ds.					, ————			
ool, India.	1	(e)	(f)	(<i>g</i>)	(ħ)	(i)	(7)	
íii) chmarhi Wing.	(iii) Ahmednagar Wing.	Equitation School, Saugor.	Senior Officers' School, Belgaum.	School of Artillery, India.	The Royal Tank Corps School, Ahmednagar.	Army Signal School, Poona.	Miscellaneous.	Total.
R	Ħ	12.	₹	B	Ð	B	R	Ħ
		 1, 43 ,015	 1,31,832	 1,19,555	 86,593	 78,302	**	4, 86,750 12,09,728
72,849	42,215	27,740	16,098	28,387	1,02,589	31,926		3,92,439
38,679	15,608	49,077	10,8 50	11,912	2,928	13,866	p	1,79,630
	•••	***	•••	140	•••			5,634
2,143	528	2,191	952	190	329	94		7,30\$
5,256	2,566	1,546	1,363	1,709	5,611	1,918		23,764
11,441	7,569	25,404	18,750	5,733	7,701	7,218		1,52,754
3,11,593	1,80,535	2,48,973	1,79,845	1,67,486	2,05,758	1,28,322		24,08,022
***			181		* ***		5,88,399	5,88,339
•••	,	•••	4*4	,.	,	***	11,128	11,128
•••		•••	•••		,,,		23,659	23,659
***		•••		-44		***	9,000	9,000
							-	
•••		***	***	10 7			6,82,186	6,32,186
3,11,593	1,80,535	2,48,973	1,79,845	1,67,486	2,05 758	1,28,822	6,32,188	30,40,208

K.—Military Receipts and Services.

No. 75-D.-DETAILED ACCOUNT of ARMY CHARGES

						Minor
•		(a)		(8)	(c)	
•	Supervising s		Garrison, Regimental	Garrison, Regimental	Schoo	
	(i) Army Head- Quarters.	(ii) Com- mands,	(11i) Districts.	and Detach- ment Schools for British Troops.	and Detach- ment Schools for Indian Troops,	
Main Head II.—Administrative Services. SUB-HEAD A (ii) ARMY EDUCATION. (Under the control of the Chief of the General Staff.)	ΙŁ	#	B	R	Æ	R
Detailed Heads— Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission.	,,,,	72,213	1,24,351	92,3 '0	. en	49,828
Pay and allowances (including syce, forage and other allowances) of Principal Chaplain, Medical Officer and Medical Establishments	•••	•••		,.,	•••	***
Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing and money allowances of students	***	4,023	15,826	4,55,761		10,033
Pay and allowances of School Masters, School Mistresses and pupil teachers	414			4,00,547	5,653	•••
Pay and allowances of other Instructional staff (including fees)	314	•••	•••	7001	•••	•••
Pay and allowances (including money allowances) of Indian Officers and all other ranks, including clerks and other establishments, and messing and money allowances of students	6,926	14,757				4,039
Money compensation in lieu of rations and cost of provisions purchased locally	199	8	5 16	1,185		105
Kit and clothing allowances	***	178	634	13,618		571
Miscellaneous	•••		260	2,15,133	82,775	15,747
Total Minor Heads (a) to (k)	6,926	91,179	1,41,587	11,78,596	88,428	80,918
Miscellaneous. Detailed Heads—						
British Army School scholarships	***			•••		
Books, Maps, Printing charges and technical equip-					***	•••
Regimental Munshis	***	,,,	***		•••	
Language Rewards	•••	111		•••	***	•••
(a) for British Officers and men					1	
(b) for Indian Officers and men		71,				, ,
Assistance to Unattached List ranks towards the educa-			"		•••	•••
tion of their children Central, District, Brigade and Army Headquarters	•••	•••		***	816	***
libraries Pay and allowances of Officers studying in China,	10 (•••	•••		•••	114
Japar, etc. Fees and allowances of examiners (including allow-	•••	***		•••	•••	•••
ances to official interpreters)	***	4 01			•••	644
Board of Examiners	•••	•••		:		•••
Donations, etc., to Educational Institutions'	•••	•••	•••	•••	***	104
Total Miscellaneors			•41			? see
Total charges under Sub-Head A (ii)	(6,928	91,179	1,41,587	11,78,596	88,428	80,918

the year ended 31st March 1930—contd.

						,	,	1			
ıf Edu	(d) neation, B	elgaum.	· (<i>e</i>)	(f)	(g)	(A)	(i)	(i)	(k)	(2)	
itish ing.	(iii) Indian Wing.	(iv) Special Wing.	Lawrence Royal Mulitary School, Sanawar	Lawrence Military Asylum, Mur:ee.	Lawrence Military Asylum, Mount Abu.	Prince of Wales' Royal Indian Mili- tary College, Dehra Dun.	Kitc- hener's Uollege, Nowgong	King George's Roy d Mili- tary School, Jullundur.	King George's Royal Mili- tary School, Aurang- abad Seral.	Miscella- neou».	Total
Ħ.	R	R	R	łŧ	R	Ħ	R	R	R	H	R
6,504	55,550	61,297	,	.,.	•••	23,264	82,442	12,994	· 9,790	•••	6,50,5
,		••	26,781	4847	180			4*4	···	,,	31,8
4,644	1,108	21,*98	18,159	6,039	6,323	6,572	504		111	•••	5,51,1
•••			•••	•••	***	•••			**	***	4,03,2
•••			74,134	., -	0,0,8	84.302		2,540	1,760		1,69,8
7,042	40,333	8,782	43,443	•••	161	75,691	85,10:	28,573	22,237		3,02,5
	58	54	£0,830	274	***	92	409	54,001	21,465		1,28,9
102	893	1,914	723	118	254 17, ·0+	203 44,546	1,343	7,748 0,157	ს,478 5,636	***	31,8 5,18,0
8,892	97,945	94,912	3,70,132	11,278	30.830		1,37,720	· 82,115	77,381		28,03,4
•••			•-		***	100		***	***	10,451	10,45
			.,	•••			•••	•	•••	19,626	19,62
•••					•••	***			•••	55,066	5 5,06
•••			•••	***	•••	•••	•••	···· <u>,</u>	•••	94,575	. 94,57
•••			•••	•••	n.		•••	•••	•••	20,575	20,57
•••		~··.		•••		·•	,	•••	•••	7,883	7,88
#	••		•••		••	····*		•••	•••	15,753	15,75
•••				•••	••• \$	tes	•••	•••	•••	71,694	71,63
				••.	***		•••		•••	38,884	35, 88
•		•••		{	***	***	•••	•••	540	36,985 2,30,095	36,98 2.30.09
···		··		·		••			•••	a,0U,U30	الان ن ن ن ن ن ن ن ن ن ن ن ن ن ن ن ن ن ن
4.1					***			•••		5,86,527	5,96,52
8,892	97,945	94,912	3,70,132	11,278	80,860	2,35,100	1,87,720	82,115	77,881	5,96,527	33,99,9

K.-Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

					Minor
	(a) Supply Companies and Supply Depots.	(b) Indian Army Service Corps Record Office.	(c) Indian Army Service Corps Training Establishment	(d) School of Cookery.	(e) Animal Transport.
		R	R		R
Main Head II.—Administrative Services.					
SUB-HEAD B.—INDIAN ABMY SERVICE CORPS.					
(Under the control of the Quartermaster General.)					
Detailed Heads—					
Pay and allowances (including messing and money allowances) of students	•••	***	***	P44	***
Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission and Civilian Officers.	19,29,082	72,687	79,257	11,495	10,14,448
Pay and allowances of Departmental Officers and British soldiers (including messing allowances and allowances for families)	14,88,970	16,240	2,977	13,041	3,39 ,4 80
Pay and allowances (including money allowances) of Indian Officers and all other ranks, Indian clerks, store-ke-pers, checkers, a tificer-, reservits and other establishments including menials		64,176	2,495	1 ,6 35	32,14,532
Pay and allowances (including money allowances) of followers	3,37,296	•••	•••		1,98,418
Temporary labour	2,85,697	•••	***	•••	834
Money compensation in lieu of rations	24,458	401	Þ os	***	36, 552
Kit and clothing allowances	50,414	469	•••	377	4,74,082
Care-taking and custody	68,172			•••	p+4
Miscellaneous	1,72,548	6,741	994	3, 1 77	62,214
Loss of each	•••	***	400	504	***
Military launches		***	***		****
Deduct—Credits for services rundered by Government transport to Military Engineer Services and Royal Air Force			***		15,855
rotal Miror Lleads .	50,63,851	1,60,667	85,718	80,025	58,24,871
Total Sub-Head F.					

for the year ended 31st March 1930—contd.

(f) Mechanical Transport Units.	(g) Mechanical Transport Depôts.	(&) Central Mechanical Transport Stores Depat.	(i) Technical Inspectors of Mechanical Transport.	(j) Mechanical Transport Workshop.	(k) Mechanical Transport Vehicle Reception Depot.	(1) Military Launches	Total.
R	Ħ	R.	R	æ	B	Æ	k
•••	99,818				***		99,813
9,52,028	1,43,308	74,126	1,30,028	2,89,758	17,677		47,11,839
5 ,6 4 ,390	78,530	1,27,494	•••	4,46,582	5,441		9C.77,549
17,70,548	1,87,369	1,72,727	87,720	11,68,017	24,681		73, 0,174
60,215	7,357	99,351	•••	***			6,42,687
•••	•••	•••	***	75,721	***		8,11,418
9,346	1,459	144	145	674	25		78,207
1,12,886	31,861	4,124	466	42,750	1,246		7,18,775
		***			•••		68,172
76 Q 74	8,997	20,522	2,925	22,941	2,112		3, 79,245
***	***						•••
•••	010				***	2,37,596	2,37,596
212		•••	101				15,567
35,45,275	5,03,664	4,38,488	1,71,484	20,45,042	61,182	2,37,596	1,76,56,856
			-		-'		1,76,56 858

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

Main Head II.—Administrative Services.	R
SUB-HEAD C REMOUNT DEPÔTS AND BREEDING OPERATIONS.	
(Under the control of the Quartermaster General.)	
inor Head (a) (i)—Remount Depôts—	
Detailed Heads—	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	2,90,152
Pay and allowances (including messing allowance and allowances for families) of British soldiers.	1,39,888
Pay and allowances (including money allowances) of Remount Squadron	58,194
Pay and allowances of stable and other establishments	3 , 90,250
Pay of temporary establishments, including daily labour	3,48,018
Pay and allowances of clerical and menial establishments	41,650
Money compensation in lieu of rations	2,101
Kit and clothing allowances	15,10
Repairs to kacha buildings, roads, drains, etc.	58,31
Miscellaneous	2,03,06
TOTAL MINOR HEAD (a) (i)	15,56,38
Minor Head (a) (ii) -Cultivation Farms-	
Detailed Heads	ı
Pay and allowances of cattle and farm establishments	10,99
Pay of temporary establishments, including daily labour	5,15,24
Incidental and miscellaneous expenses	1,18,98
Total Minor Head (a) (ii)	6,15,15
Total Minor Hend (a)	22,01,40
Minor Head (b)-Horse, Mule and Donkey Breeding Operations-	
Detailed Heads	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	1,42,8
Pay and Alloweners (including messing allowance and allowances for families) of British soldiers	4,4
Pay and allowances of clerical and other subordinate establishments	2,86,7
feed of animals	41,9
Maintenance of buildings	24,9
Miscellaneous .	72,8
	5,73,7
Total Minor Hrad (b).	

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

Main Head II.—Administrative Services.	R
SUB-HEAD D INDIAN ARMY VETERINARY CORFS.	
(Under the control of the Quartermaster General.)	
Minor Head (a)—Veterinary Hospitals—	
Detailed Heads	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission.	4,67,481
Pay and allowances (including messing allowance and allowances for families) of British soldiers	8,725
Pay and allowances (including money allowances) of Indian Officers and all other ranks including veterinary assistant surgeons and clerks	3,03,872
Pay and allowances of followers	20,768
Money compensation in lieu of lations	1,942
Kit and clothing allowances	25,869
Incidental and miscellaneous expenses	21,439
Total Minor Head (a)	8,50,091
Minor Head (6)—Army Veterinary Schools—	
Detailed Heads—	-
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission.	36,900
Pay and allowances (including messing allowance and allowances for families) of British soldiers	2,934
Pay and allowances (including money allowances) of Indian Officers and all other ranks including clerks and other establishments	1,024
Money compensation in lieu of rations	105
Kit and clothing allowances	. 99
Incidental and miscellaneous expenses and allowances	591
Total Minor Head (b)	41,658
Minor Head (c)—Veterinary Record Office— Detailed Heads— Pay and allowances of officers with King's Commission	•••
Pay and allowances of clerks and other establishments	4,628
Incidental and miscellaneous expenses	908
Total Minor Head (c)	5,536
Minor Head (d) Fees and allowances, etc., for military students studying at the Punjah Veterinary College, Lahore, to qualify as Veterinary Assistant Surgeons of Indian Army Veterinary Corps—	
Fees and allowances, etc.	13,899
Total Sub-Head D.	9,11.179

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

Main Head II.—Administrative Services.] 1 Rt
SUB-HEAD EINDIAN ARMY ORDNANCE CORPS.		1
* (Under the control of the Quartermaster General.)		
Minor Head (a) - Arsenals. Ordnance Depôts and Clothing Depôts-		
Detailed Heads—		
Pay and allowances of officers with King's Commission	•	7,96,729
Pay and allowances of departmental officers and British soldiers (including messing ance and allowances for families)	ng allow-	22,07,089
Pay and allowances of artificers (British and Indian)		87,688
Pay and allowances of medical establishments		4,880
Pay and allowances (including money allowances) of Indian Officers and India etc., (including teaching staff)	an ranks,	1
Pay and allowances of clerical and menial establishments		5,18,656
Temporary labour (including temporary supervising and clerical establishment and laneous labour)	d miscel-	
Expenditure on repair of mathematical instruments by Mathematical Instrument	Office	
Money compensation in lieu of rations	omee .	1,32,492
Kit and clothing allowances	• •	81,447
Caretaking and custody	• •	1,43,306
Incidental and miscellaneous allowances and expenses	•	31,238
	•	1,40,071
Deduct—Recoveries on account of storage charges in respect of Royal Air For held in deposit in arsenals	ce bombs	57,260
Total Minor Head	(a)	64, 4,508
Vinor Head (6)—Indian Army Ordnance Corps School of Instruction— Detailed Heads—		
Pay and allowances of officers with King's Commission	• •	15,865
Pay and allowances of departmental officers and British soldiers (including allowance and allowances for families)	• -	14,791
Pay and allowances (including money allowances) of Indian officers and Indian ra	inks .	1,891
Pay and allowances of clerical and menial establishments		5,350
Money compensation in lieu of rations	• ,	378
Kit and clothing allowances .		421
Incidental and miscelltaneous allowances and expenses		4,582
Total Minor Head	(b) .	43,228
Makal Gal III.	ו דד	
Total Sub-Head	LE.	65,37,726

^{*} Transferred to the control of the Master General of Ordnance during the year.

5-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

]	Andrew Street, market of southern policy of
							R
Main Head II.—Administrativ	e Se	rvice	S.				
SUB-HEAD F MEDICAL COLLEGES AN	D Sc	Hools.					
(Under the control of the Director General of the I	ndian	Medi	cal Se	rvice.)			
r HeadCost of education of military pupils at Medical	Colle	ges an	d Sch	ools.			
tailed Heads—							
Pay and allowances of instructional staff		•			•	-	20,712
Pay and allowances (including messing and money allows	nces)	of pu	pils	•			58,51 5
Kit and clothing allowances		•	•				4,059
Capitation payments to Provincial Governments .				•	•		1,21,299
Incidental and miscellaneous expenses and allowances	•	•	•	•	•	•	18,719
		TOTAL	. Sub	-Head	F.		2,23,304
			- 205	110110			~, co, oo a
SUB-HEAD G.—CENTRAL DISPOSALS OF	GANIZ	Zition	•				
(Under the control of the Master Genera	l of	Ordn	nce.)				
iled Heads—							
Working expenses of Clothing Dump. Moghalpura .	•	•		•		•	11,068
						Ì	_
						i	
						_	-
						,	

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

		Minor Head (i) (Under the	control of the A	djulant Genero	ul).
	(a) British Military Hospıtals.	(b) Indian Military Hospitals,	(c) Stavion Staff Dispensa- ries.	(d) Military Food Laboratory.	(*) Indi m Hospital Corps.	Total.
	#	æ	R	R	R	Ħ
Main Head II.—Administrative Services.						
SUB HEAD H.—MEDICAL SERVICES.						
linor Head (1)						
(Under the control of the Adjutant General.)						
etailed heads—					1	
Pay and allowances (including syce, forage and other allowances, of officers	88,:3,475	82,04,683	41,322	18,751	1,21,878	72,11,109
Pay and allowances (including messing allowance and allowances for families) of Royal Army Medical Corps and Army Dental Corps ranks	6,62,639			23,188		6,8 6, 127
Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances)	1 4,4 3,764	9,87,960	8,119		60,589	25,00,431
Pay and allowances of nurses and matrons.	8,97,012	1,67,244	•••	•••	•••	10,64,256
Pay and allowances (including messing allowances and allowances for families) of British soldiers		•••	•••	•••	***	•••
Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)	1,02,877	58,449	433	2,386		1,84,145
Pay and allowances (including money allowances) of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps		•••	, .	•••	20,83,170	20,83,170
Money compensation in lieu of rations .	4,069	2,895		61	8,255	15,288
Kit and clothing allowances	54,799	84,448	9 6	625	2,29,865	3,19,833
Miscellaneous	3,04,056	1,57,618	20	6,219	20,282	4,88,195
Charges on account of X' Ray installation .	59,107	22,996	***			82,108
Deduct—Credits on account of hospital charges of Royal Air Force personnel.	15,081	436,	,	1		15 , 517
Total Minor Head (i)	78,36,717	46,85,857	52,990	49,533	25,24,038	1,45,99,135
Minor Head (ii)	I			1		
Convalement Homes for officers.					1	
(Under the control of the Army Departm	ient.)				1	
Detailed Heal— Expenditure in connection with Convalence	and U					
Subantitions on controlling atten CONATISE	опо 11011igs		• • •	• •	• • •	116,682
-				Total Minor H	ead (ii)	16,632
				Total Sub-Hi	H CLE	1,46,15,767

No. 75-D.—DETAILED ACCOUNTS of ARMY CHARGES for the year ended 31st March 1930—contd.

			Minor Ho	eads.		
	(a) Military Accountant General.	(b) Command and District offices.	(c) Army Factory Accounts.	(d) Royal Air Force Accounts.	(e) Marine Accounts.	Total.
Main Head IIAdministrative Services.	R	R	R	R	12	Đ
SUB-HEAD 1 MILITARY ACCOUNTS OFFICES.						_
(Under the control of the Military Accountant General.)						
Detailed Heads—						
Pay and allowances of gazetted superior and sub- ordinate service officers	1,15,238	14,08,239	1,52,598	49,189	44 ,1 4 5	17,69,409
Pay and allowances of accountants, clerks and menial establishments	3,86,497	68,31,665	8,03,352	1,40,119	1,49,528	81,03,961
Transportation charges	31,610	3,20,199	18,299	23,668	2,343	3,96,119
Incidental and miscellaneous contingent charges .	25,425	3,93,614	47,893	9,204	5,234	4,81,370
Leave passage concessions granted to the Superior Service Officers of the Military Accounts De- partment .	3,274	24,428		***	•••	27,702
Pension payments	•••	1,75,668	***	•••	•••	1,75,663
Officers in charge, Military Taeasure Chests .	•••	21,991	•••	•••	***	21,991
Percentage charges for works audit ,	•••		•••	19,749	787	20,533
Payments on account of Medical treatment of British officers of the Superior Civil Service.	•••			613	•••	618
Deduct—			1			
Petcertage recoveries on account of services tend- ered by Military Engineer Services to other Departments		1,81,267		•••		1,81,267
Percentage recoveries on account of services rend- ered by Military Accounts Department to Foreign and Political Pepartment.	•••	136				136
Recoveries from Per-ian Gulf Lighting Service Fund on account of pay and all-wances			•••	•••	 2,950	2,950
Percentage recoveries on account of audit and accounting charges relating to launches transferred to the Army Department		•••	•••		1,107	1,107
Amount chargeable to Marine on account of pay and allowing of stiff imployed on the dis- burse cent of wages of the artificer and labourers of the Bombay Dockyurd	•••	•••	•••		20,20o	₹0, ₹96
1dd—		l				
Audit and accounting charges relating to launches transferred from Marine Department .		•••	***		1,107	1,107
Tetal Minor Heads	5,62,044	8 7,94,39 0	10,22,142	2,42,512	1,71,631	1,07,92,808
TOTAL SUB-HEAD I.						1,07,92,80

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

Main Head IIAdministrative Services.	R
SUB-HEAD J.—ECCLESIASTICAL ESTABLISHMENTS.	
(Under the control of the Army Department.)	
Jinor Head (a) Presbyterian Church— Detailed Heads—	
Pay and allowances of Presbyterian Chaplains, including capitation allowances Presbyterian Ministers Incidental expenses	to 55,079
Total Minor Head (a)	57,069
Jinor Head (b) Church of Rome— Detailed Heads—	
Pay and allowances (including horse allowance) of Chaplains Incidental expenses	2,07,709
Total Minor Head (b)	2,57,115
Minor Head (c) Wesleyan Church — Detailed Heads—	
Pay and allowances (in luding horse allowance) of Chaplains Incidental expenses	. 84,335 21,502
Total Minor Head (c)	1,05,837
Minor H-ad (d) Baptist and Congregational Churches— Detailed Heads—	
Pay and allowances (including horse allowance) of Chaplains . Incidental expenses	16 972
Total Minor Head (d)	20,002
Total Sub-Head J.	4,40,028
SUB-HEAD K ADMINISTRATION OF CANTONMENTS.	
(Under the control of the Army Department.)	
Vinor Head (a) Cantonments Department— Detailed Heads— Pay and allowances of officers Pay and allowances of clerks and other subordinate establishments Incidental and miscellaneous expenses.	8,10,515 25,812 4,450
Total Minor Head (a)	8,40,279
Minor Head (b) Grants-in-aid to Cantonment funds and other miscellaneous expenditure—	
(i) Ordinary Grant-in-aid to Cantonment fund (ii) Special Grant-in-aid to Cantonment fund	47,807 99,287
Total Minor Head (6)	1,47,094
Minor Head (c) Expenditure by Military Estate Officers on account of Government lands— Detailed Heads— Pay and allowances of clerks and other establishments	. 1,11,056
Incidental and miscellaneous expenses	78,473
Total Minor Head (c)	1,89,529

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930-contd.

	
Water Trans III. A description ations Commission	T,
Main Head II—Administrative Services.	
STB-HEAD L.—MISCENTANACUS SARVICES,	
(Under the control of the Master General of Ordnance.)	
Minor head (a) Grain Crushing Depôts and Flour Mills—	
*(2) Grain Crushing Depôts—	
Detailed Heads—	
Revenue Account—	
Working expenses of Depôts	1,77,729
Capital Account—	
Lan 1, buildings and plant	1,351
Total Minor Hena (a) (i)	1,79,380
*(ii) Controlled Flour Mills -	
Detriled heads— Pay and allowances of supervising establishment Niscellaneous	10,911 978
Total Minor Head (a) (ii)	11,589
Total Minor Head (a)	1,91,200
Minor head (b) Inspectors of Lethal Wespons and General Stores-	
Detailed heads—	
Pay and allowances of permanent staff -	
Pay and allowances of officers, commissioned or gazetted Pay and allowances tinched no messing allewances and allowances for families)	4,21,613
of British soldiers and civil an subordinates Pay and allowances of clerical and other Indian establishments, including Mechani-	5,01,641
cal Transport personnel	1,06,791
Kit, clothing and food allowances	17,955
Administration charges— Incidental and miscellaneous expenses	41,526
Conservancy charges	4,141 6,519
Lahour—	•
Temporary supervising, draftsmen and menial establi-hments Artisans and workmen	1,03,613 2,36,305
Total Minor Head (8)	14,41,289
Minor head (c) Miscellaneous-	
Detailed head— Payments for services rendered by the Government Test House, Alipore	27,000
Tutal Minor Head (c)	\$7,000
TOTAL SUB-HEAD L	16,58,558

[•] Transferred to the control of Quarter Master General during the year.

75.D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

				Minor	Heads.				
ŀ	(a)	(8)	(c)	(d)	(e)	(<i>f</i>)	(g)	(h)	
	Governor- General's Band.	R-cruiting Staft.	Hill Savitaria and Depôts.	Military Prisons and Petention barracks.	Indian religious teachers in Indian units.	Anti- malarial measures.	Expendi- ture on voca- tional training.	Miscel- laneous.	Total.
Main Head II.—Admi- nistrative Services.	H	1 2.	ł	R	R	R	R	H	Ħ
SUB-HEAD M MISCELLANE- OUS SERVICES.									
(Under the control of the Adjutant General in India.)									
Detailed Heads.									
Pay and allowances including syce, forage and other allowances) of others with King's Commission Pay and allowances (including messing allowance and allow		1,83,150	14,891	22,288.	131		29,196		2,49,475
ances for families) of British soldiers	59,177		46,733	71,933	161				1,78,153
ments Pay and allowances of clerical and other establishments,		64,603		•••	***				64,503
including menials Pay and allowances (including money allowances) of			57,204	4,324	•••				61,528
followers Money compensation in lieu of rations	1,098 21		420		•••				1,098 3,544
Kit and clothing allowances Miscellaneous Douations and Grant-in-aids to	4,499 3,995	2,126	1.114	2,764 2,960	•••		469		10,673
institutions and charitable and sub-i tence a lowances. Indian Religious Teachers in Indian Units. Pay and allowances (includ			•••					87,049	87,049
ing money allowances of Indian Religiou teachers Other harges Antimalarial measures	8	***			1,04,53 498				1,01.53 49 82,78
Deluct—Amount recoverabl from His Majesty's Govern ment on account of Recount ing Staff	e -	10	o	•••	•••	02,701			1
Total Minor Heads	69,08	8 2,91 52	 	- 	1,05,025	82,787	29,465	87,040	
TOTAL SUB-HEAD M.	•					-			9,28,13
		•					1	J	R
Ma Sub-Head N.—Miso			dministra	ative Se	rvices.				
Under the Chief of									
(2) Military Atta			Kabul and	l Assistant	Military	Attaché	at Waha		80,432
(b) Contribution India	for the m	aintenance	of the spe	cial Front	ier Section	on of th	e Survey	of	77,568
					m · ·	. . –			
					Total	Sub-He	ad N.	•	1,07,995

o. 75-D.--DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930--contd.

Main Head III.—Manufacturing l	Establis:	hments.		₽
Charges in India	١.			
Summary.	. •			
Medical Store Depôts and Workshops	•			-6,3 0,81 7
-Indian Army Service Corps	•			1,97,867
-Ordnance and Clothing Factories			•	1,75,95,556
_Grass Farms	•			66,72,340
-Dairy Farms	٠			5,42,902
	Tota	l Charges in	India .	2,43,77,849
	Secretary of State.	High Com- missioner.	Total.	
Charges in England.	£	£	£	
dical Store Depôts and Workshops: Furlough allowances and miscellaneous expenditure. Stores for India Sterling overscas pay.	763 	95,337 87	763 95,337 87	
nss Farms: Furlough a lowances and miscellaneous expenditure Stores for Iudia	3 530	1,191	3,530 1,190	
ry Farms: Furlough allowances and miscell meous expenditure. Leave salaries and deputation Pay Final pay and travelling expenses of civilion	272	 2,297	272 2,297	
employes Sterling overseas pay Stores for India Purch se of bulls		65 105 5,166 809	68 11:5 5 166 809	
Inance and Clothing Factories: Furlough allowances and miscellaneous expenditure. Leave salaries and deputation Pay Final pay and travelling expenses of civilian	3,602	 26,786	3 602 26,7 ~ 6	
employees. Sterling overseas pay Stores for India Miscellaneous cost of advertisements in connection	•••	2,159 14 `33 4,43,125	2 159 14,133 4,43,128	
with recruitment and travelling expenses of candidates for appointments	•••	350	350	
Total Charges in England [.	8, 167	5,91,6.5	5,99,782	
Ditto conver	ted into R	s. at £1 = F	ls. 13}	79,97,098
Exel	nange on d	litto .	•	73,028
T	otal Charg	ges under He	ad III ,	3,24,48,069

No. 75-D--DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930-contd.

				Sub-	Heads.				
	Medical S	A. ore Depôts orkshops.	(Indian A	B. rmy Service orps.)	C, Ordnance	D.	E.		
	Depôts proper.	W crk-	Minor head (a) Bakeries.	Minor head (b) Butcheries	and Clothing Factories	Giass Farms.	Dairy Farms.	Total.	
	£	R.	Æ	R	R	15	H	Ð	
Moin Head III.—Manufacturing Listablish- monts.									
Capital.		•							
Land, works, plant and other stores, including animals.									
Financel from New Grants-									
(i, Extenditure in India .				•••		1,907	90,77	88,877	
(13) Extended by Military Engineer Services	***	•••			8,51 465				
(iii) E pend d by Ordnince Factories	***		•••	•••	1,65,088		.,,	8,51,468 1,65,688	
Financed from Depreciation-			ļ					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
(i) Ex ended by Mulicary Engineer Services					 5,64,980				
ii. Expented by Ordnince			••	***		••	***	5,61,980	
iii Parch se in England	44. I	1.00*	•••	100	1,74,578	•••		4,74,873	
to the so the printing	•	1 275		•••	1,14,031	12,520	505	1,29,058	
ir Parchase in India .	•••	13		•••		90,454	2,28 416	8,27,788	
Financed from Oglia Farm		1	,		,				
Expenditure in Indi.				•••		შ 5,276	92,113	1,77,391	
Deduct Depreciation-	į	į	1		-	ļ			
(a Buide 58				••	6,35,793	48 007	35,180	7,13,9S0	
(L) Plant and ranchinery.		11.717		•••	10,23,457	61,345	23,079	11,58,698	
.c) Animals .				•••		19,191	71,253	90,449	
Add or Dowel transfers to or from the Depre ratio Reserve Funds		13,424		•••	5,09,983	11,569	99,581	4,3 6,428	
Total Capital Heads		•••			10,17 156	83,376	1,82,895	12.53,427	
Carried over		,		1	10,17,156	83,376	1 82,895	12,88,427	

Sub-Head "A" under control of the Director General, Indian Medical Service. Sub-Heads "B" "D" and "E" under centrol of the Quartermaster General in India, Sub-Head "C" under control of the Master General of Ordnance.

o. 75-17.-DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930 -contd.

			-	Sub-Hea	d.			
				540-1168	us.			
	A Medical St and Wor	ore Depôts	(Indian A	B. my Service rps.)	C. Ordnance	D.	E.	
	Derô's proper.	Work- shopa.	Minor head (a) Bakeries.	Minor head (b) Batcheries.	and Clothing Factories.	Grass Farils	Dairy Farus.	Total.
	łł	R	R	R	æ	R -	ft	£
lain Head III—Manufac- turing Establishments —contd.	-							
Brought forward ,		•••	•••		10,17,158	8 3, 276	1,82,595	12,83,427
Revenue.								
ay and allowances of permanent Staff (other than conservency in the case of Medical Store Depots and Workshops)	4,23 625	50,(-93	• 1,9 0 62 9	6,789	20,16,691			38,58,676
dministration charges	32,427	1,192		•••	8,24,988	13,72,120	9,74,571	27,15,348
eneral standi. & cuarges	***	•••	•••		•	2,28,883	1,30,207	3,18,000
ransportation charges	2,40,954		•••	,,,	7,73,362		•••	19,23,316
ay and allowances of temporary staff (other than conservancy in the case of Vedical Strue Depôts and Workshops) nocluding all timporary labour in factories. Expenditure on buildings, etc., not thargearle to carital	,	30,7(\)	•••		58 6 4 ,11 ⁻ 5	•••		59,57,959
account	44,580	18,157			; ::,59,680 }	•••	16.	10 21,31 2
lepreciation transferred to Capital)		14,717	 		16,64,750	1,23,543	1,20,117	19,33,127
interial and stores precured locally	18,97,447		, ***	•••	; 52,8 6,758		•••	71,94,215
mported material—Custom- duty	2,08,015	***	! ! !	***	5,37,295	208	6,389	7,51 ,9 8 7
'arm production charges	•••	***		***		13,95,226	18,75,417	27,70,753
archase of fodder	***	•••	•••	***		32,61,290	•••	32,43,290
'urchase of dairy produce by Indian Aimy Service Corps .	•••	•••	···	Tet	•••		2,78,439	2,78,480
Inscellareous		•••	· · · ·	***	•••	4,49,955	85,634	5,35,639
oner charges		8,518	j 				•••	8,513
Carried over	28,49, 0 01	1,24,572	1,90,628	0,739	1,84,26,545	68,43,425	29,89,874	3,14,50,784
Carried over		•••			10,17,156	83,376	1,82,895	12,89,427

to. 75-D.—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930-contd.

	_			Sub-I	Heads.			
	A Medical Ste and Wor	re Derôts		3. rmy Service ps.)	C.	D.	E.	
	Depô-s proper.	Work- shors.	Minor head (a) Bakeries.	Minor head (5) Butcheries	Ordnance and Clothing Factories.	Grass Farms.	Dairy Farms.	Total.
		R.	R	R	IR	Ð	ft	R
Vain Head III.—Manufacturing Establishments		,						
7 148 3	•••	**	•••		10,17,156	F3,376	1,82,895	12,83,427
Brought forward . { Revenue—contd.	28,99,001	1,24,572	1,90,628	6,73.)	1,84,26,545	68,43,425	29,89,874	3,14,80,784
Value of supplies made and services rendered to Local Governments, non-military institutions private bodes, etc., and also to the Loyal Air Force, Royal Indian Marineand Military Engineer Services	36,33,516	10 ,964			1,26,499			
cervices ,	00,00, 120	10,502	'*'		1,20,435	***	***	£7,73,27 9
Value of cash receipts from sales to officers and others .			*#*	189	***	1,07,683	24,68,959	25,76,643
Recoveries from tents, grazing cart'e, trestass fines, sale of fruits and other miscellaneous credits		***		***	204	1,36,429	•••	1,36,429
Sale proceeds of condemned buildings and articles, cust- ings, etc.	101	•••	•••	•••	be •	10,349	51,284	64,633
Value of obsolete stores, scrap, by products and manufacture was e s la and other miscal laneous credits	3,337	4, 923	•••		10,76,369	•••	•••	10,83,979
Miscellaneous receipts		111			•••	***	1,06,624	1,06,624
Value of purchases or of work done by Ordnan'e Fact ries the cost of which is included ander the Head "Capital".	ŀ		,		6,43,277	•••		ύ, 45,277
T tal Revenu- Heads .	-7,40,202	1,02,385	1,90,628	f,739	1,65,78,400	65,88 , 964	3,60,007	2,30,93,921
Total Sub-Heads .		-6,30,817		1,97,367	1,75,93,556	68,72,340	5,42,902	***
Cotal Main Head III .								2,43,77,348

Sub-Head "A" under control of the Director General, Indian Medical Service. sub-Head "B" "B" and "E" under control of the Quartermaster General in India. Sub-Heads "C." under control of the Master General of Ordnance.

o. 75-D.—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930—contd.

Head IV.—Army Headquarters, S	Sta	ff of Comi	mands, et	c.—	
Summary.					
Charges in Ind					
					R
Army Headquarters				•	79,88,322
Staff of Commands	,		•	. ,	83,09,990
Staff of Districts and Brigades		. , ,	i •	, ,	87,89,478
		Total	Charges in	India .	2,00,87,785
Charges in England.		Secretary of State.	High Com- missioner.	Total.	
		ŧ.	£	£	
taff:		0.020		0.000	
Indian orderlies to His Majesty the King .	•	2,039	•••	2,039	
Furlough allowances	•	77,918 4,850		77,818 4,950	
Sterling overseas pay	•	1,547	***	1,547	
Miscrllaneous expenditure • • • • • • • • • • • • • • • • • • •	•	2,031		2,02.	
Leave salaries and deputation pay		•••	9,010	9,010	
Sterling overseas pay	•	•••	830	830	
Total Charges in England	1	86,254	9,840	96,094	
Ditto	Co	nverted into	Rs. £ 1=Rs	ı. 13 1	12,81,260
		Èxcha	nge on d	litto .	11,014
			Total Hea	ıd 1 V	2,13,80,059

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year

	Commander- in-Chief and Personal Stuff.	Personal Staff of Governor General.	Military Secretary's Branch.	General Staff Branch,
Head IV.—Army Headquarters, Staff of Commands, etc.	R	£	Æ	R
A.—Army Headquarthes,				
Pay and allowances of Commander-in Chief	99,996	***	•••	****
Pav and allowances (including syre, forage and other allowances) of officers (firitish and Indian) on the personal Staff of the Commander-in-Chief	70 , 631		•••	
Pay and allowances (including syce, forage and other allowances) of officers (British and Indian)	***	97,637	199	 ·
Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilians)		•••	1,12,196	9,47,242
Pay and allowances (including syce, forage and other allowances) of office s with King Commission and Chief Lady Superintendent	••		•••	***
Pay and allowances of superintendents, clerks and office servants	16,594	•••	1,15,337	8,08,334
Miscellaneous Establishments, Pay and allowances of British soldiers uncluding messing allowances)	***	>**	160	
Tour expenses	1,50,000	· ··	***	11,655
Clothing of British Troops ,		500	Iqv	
r syments for Printing and Stationery		٠.		944
Miscellange s	14,529	10.1	82,61 0	2,91,842
Total .	3,60,850	97,937	2,60,143	15,59,078

ended 31st March 1930—contd.

Adjutant General's branch.	Quartermaster General's Branch.	Master General of Ordnance Branch.	Establi-hment officer, Army Headquarters.	Record Office, Indian Corps of clerks.	Total.
R	ŧ	. R	R	R	Ħ
					49,99 6
•••					79,631
			 .		97,987
	7,67,905	6,07 662			24,33,005
8,1 7, 913					81,913
4.52.4/9	5,18,679	7,07 250			21 1873:1
22 27 2					½S 2,"2
	.				ī,61,655
			14 £3,855	•	1 4 65,855
1 1s,5°d .	1,20 612	1,09,679	0,417		c,\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
14,05,500	14.05,19	14.21,591	14,75,882		79,88,322

No. 75-D.—DETAII	ED ACCOUNT	of	ARMY	Oharg es	for	the	year	ended
Ko. 19-D.—Diama	31st March	1930-	-contd.					

		-												H
ead IV.—Arn	ıy Hea	dquar	ters-	-										
BStaff of C	ednan/me													
Pay and all Comm	owances issions	(includi	ng syc	e, fora ·	ge a	nd otl	ner a	llowan •	ces) o	f office	ers wit	h Kin	g's	24,10,898
Pay and all ing me Mecha	owances ssing all nical Tra	Synave	and a	шомаі	10e3 1	tor 1	атине	artifice s of	ers es soldier	tablisl clerk	nment (s) and	(incl pay	of	5,5+,71 2
Money con								er cler	ks		•			8,976
Kit and ele								•	•			•		9,113
Tour expen	ses of th	e Gener	al Off	icers C	lomn	andi	ng-in-	Chief		,		•	•	1,08,702
[neiden(al	and mis	cellaneo	us exp	enses	•		•	•	•	•		•	•	1,19,647
Office men	ials	•	•	4	•	•		•	•	•	•		•	1,02,882
											Tota	lB.	•	83,09,990
CSTAFF OF I) istricts	AND B	RIGAD	E8										
Pay and	allowanc Commis		uding	syce, f	orag	e and	other	allowa	nces)	of office.	cers wi	th K	ing's	65,48,048
	allowane sing allo fechanic	wance a	nd all	lowand	es fo	r fam	ilies	of so	ldier (elerks)		(inch pay,		17,16,118
Kit and	clothing	allowar	aces fo	r Brit	ish s	oldier	olerk	·	•	•	•	•		29,964
Money	compens	ation in	lieu d	of ratio	ons f	or Br	itish s	oldier	c lerks	i	•		•	10,599
Incident	al and m	iscellau	eo u s e	xpense	es.	•	•	•	•	•	•			4,89,75

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

Main Head V.—Purchase and sale	e of stores,	equipment.	and animals.	18
Summar	v.			
	in India.			
is.—Indian Army Service Corps				8 50,98,45
C.—Animals (Remounts)	•			25,15,75
E.—Indian Army Ordnance Corps		i ,	• a •	1,03,78,136
L.—Directorate of Artillery	٠ .	f		26,39
		Total Charge	es in India .	4,80 13,727
	Secretary of State.	High Commis sioner,	Total.	
Charges in England.	£	£	2	
etores for India:				
Indian Army Service Corps	•••	21,087	21,057	
Ordnance—Arsenals and Depôts .		337,801	337,804	
Ordnance Inspection .	•••	3,951	3,951	
Mechanical Transport: Stores		86,490	86,890	
Mechanical Transport: Vehicles .		676,952	676,992	
Mechanical Transport: Mobilisation Reserve of spare parts	•	12,790	12,709	
Animals, Horses, etc.:				
Horse Stallions		4,267	4,267	
Mules, Donkeys and Artillery Horses	•••	24,820	24,820	
tores taken to India with Troops:				
Clothing	11,269		11,269	
Ordnance	36,152		36,152	
TOTAL ENGLAND	47,421	1,168,610	1,216,031	
Dit	tto converted	into Rs. at £1=	=Rs. 13½ .	1,62,13,742
	Exchange of	on dit		1,38,001
		Total Charges-	-Head V .	6,43,65,470

No 75-D.—DETAILED ACCOUNT of ARMY CHARGES

		Su	b-Head B	-Indian Arm	y Service Co	rps	
	(a) Pro- visions.	(d) Grain and salt for animals.	(c) Petrol and Lubri cants.	(d) ('oal and Fire-wood.	(e) Oil for Fael and Light.	(f) Other Indian Army Service Corps Sto es.	(g) Mechanical Transport States including tyres.
Head V.—Purchase and Sale of Stores, equipment and animals.	R	Ð	R	R	В	łŧ	H
Sub-Head B.—Indian Army Service Corps.			1				
Local purchase for direct delivery to units .	63,98,153	69,987	1,669	21,47,323	8,273	5 ,, 0 45	27,800
Charges on account of subsidization of motor venicies						•••	••
Local purchase for stock by Indian Army Service Co p. and Central Mechanical Trans- port Stores Depots	4,41,611	78,265	19,38.)	2,74,914	13,531	18,131	2,73,120
Local purchase for stock by Ars and, Ordnance and Clothing Depots						•••	1.00
Local and Central purchases	•••						••
Central Purchase	1,20,02,514	75,41,839	21,71,376	3,07,388	6,17,383	14,79,662	5,03,148
Value of stores returned by non-Militar;	17,419	40,725	17,139	••	33)	4,10,407	136
Customs duty on imported stores	3,32,236		•••		***		1,57,612
Purchase of animals			***				,
Bonns paid under the sliding scale of rations scheme	1,58,279		•••	8, 833		1*4	
Do. repair allotment scheme							
Do. to Indian Troops excluding Indus Territorial Forces, for great costs		· · ·					
Torac	2,02,48,21	77,30,81	5 22,03,55	27,32,938	6,39,523	19,65,195	13,51,958
Deduc -							
Valre of stoles issued on payment to Military Engineer Services and Roya Air Force	1,69,70	17	11,69,75	7 1,33,949	72 951	8,08,676	61,476
Value of animals issued to other Department ,		,,,		***			•••
Lotal deductions	. 1,69,70	01 17	11,69,78	1,33,84	? 72,951	8,03,676	64,478
Net Charges under Head V	. 2,0),78,5	11 77,80,6	43 10,33,78	25,99,09	5 5,41,572	11,56,519	12,87,478

the year ended 31st March 1930-contd.

			Sub-Head E.—	Indian Army Or	Inance Corps.	Sub-Head L — Directorate of Artillery.		
(A) chanical ansport chicles.	Total.	Sub-Head C.—Animals (Remounts).	Ordnance stores.	Clothing.	Total.	Miscellaneous stores.	Total.	
R	łŧ	£	£	£	£	R	B	
	87,07,910		2,35,919	8,18 <u>4</u>	2,44,103		89,52,013	
17,8 11	17,831	***	•••	•••	***		17,891	
•••	11,13,341	•••	•••	100	•••		11,19,841	
•••	***	444	2,11,045	11,481	2,22,528		2,22,526	
	***	•••	•••	•••	***	19,369	19,369	
32,968	4,56, 46,157	***	54,28,723	38,49, 212	92,77,935		3,49,24,092	
•••	4,86,212	•••	4 ,5 4,47 5	28,015	4,80,490	•••	9,66,702	
5,90,069	13,79,997		1.89,290	1,13,490	3,02,780	7,023	16,89,800	
•••	411	25,16,452	.:.	•••	100	•••	25,16,452	
	1,61,612	•••		•••	204		1,61,612	
	44		54,190	448	54,190	,,,	5 4, 190	
•••		••		70,048	70,048		70,048	
6,40,838	3,75,13,030	25,16,452	4 5,78,64 2	40,78,430	1,06,52,072	26,892	5,07,07,946	
	7.24,19,577	***	2,14,991	58,951	2,73,942	•••	26,93,519	
4	•••	700		***	***	***	700	
	24,19,577	700	2,14,991	58,951	2,73,942		26,94,219	
ნ,10,838	- 3,50,93,453	25,15,752	63,58,651	40,19,479	1,03,78,130	26,392	4,80,13,727	

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

						1930)c	onto	i. 			
									Tibet Frontier.	Aden Operations.	Retirement of surplus officers of the Indian Army.	Total.
Head VI.—Sp	ecia	al Se	rvic	es.				* Townson - Townson	R	æ	R	Ð
Charges	in :	India	3.									
Pay charges of extra establish	ımen	ıts—										
(a) Fighting Services	•	•	•	•	•	•	•	•	303	2 34		303
(b) Administrative Services	•	•	•	•	•	•	•	•	2,649	***		2,649
Batta		•	•	1	•	٠	•	•	4,145	***		4,145
Miscellaneous charges .	•	•	•	•	•	•	4	•	2,387	1,198	•••	1,249
Pay charges	•	•	•	•	•	•	•	•	•••	•••	2,445	2,445
Allowances	•	٠	•	•	•	•	•	•	•••			•••
Miscellaneous	•	•	•	•	•	•	•	•	•••	•••	***	***
						T	otal	•	9,484	-1,138	2,445	10 791
					Cha	rges	in E	ngl	and.			
						y of S						
Grauntes and Allowatces to	Sur	plus O	llicers								£	
							J	•	• • •	• •	. 12	
								Ditto	converted int	o Rs. at £1= :	Rg. 13\frac{1}{8}	167
									Exchang			1
											<u>'</u>	
								T	OTAL CHARGE	s under He	. W	10000
		-								- CUDER ME	D AT	10,959

No. 75-D.—DETAILED	ACCOUNT	\mathbf{of}	ARMY	CHARGES	for	the	year	ended	31st
	Mat	rch I	1930—co	ntd.			•		

				Total.
Head VII.—Transportation, Conse	ervancy, H nts, etc.	ot Weather Es	stablish-	it
Sumn	ary.			
Charges	in India.			
ATransportation				1,83,72,467
3.—Hired Transport and Supply of Well water	(under Directo	r, Supply and Tra	anaport)	15,05,530
C-Conservancy, and Hot Weather Establish	nents, etc.		-	24,02,774
I) Miscellaneous			• -	13,41,389
		Total Charges in	India	2,36,82,160
	Secretary of State.	High Commissioner.	Total.	
Charges in England.	£	£	£	
Concession passages	31,475		31,475	
and Transport charges , .	1,166	•••	1,166	
Sea Transport charges . ,	514,761	•••	514,761	
Military charges for Aden—Contribution to Imperial Government.	241,000		241,000	
Maintenance of the graves of soldiers of the Indian Expeditionary Forces.	15,300		15,300	
Publications and Miscellaneous	•••	14,546	14,646	
Passages to India:				
Ordnance and Clothing Factories	,	3,804	3,304	
Other than Manufacturing Establishments		92	92	
Leave and concession Passages	••	1,004	1,074	
vliscellaneous expenditure	2,408		2,408	
Total Charges in England '£	806,110	19,046	8%5,156	
D	itto converted	into Rs; at £1=R	s. 13½	1,10,02,08
E	xchange on	ditto	•	78,720
			i	

No. 75-D.-DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

	(a)	(b)	(c)	(d)	(e)	(<i>f</i>)	$\begin{array}{c} (g) (h) (i) \\ (i) (k) (l) \end{array}$	1
	Embarka- tion staff.	Railway Transport Staff.	Rest Camp and attached section and Garrison Quarter- masters.	Travelling and outstation allowances.	Rail charges.	Sea and inland water charges.	Miscella- neous.	Total.
Head VIITransportation, Conservancy, Hot Weather Establishments, etc.	R	Ð	B .	B	1 2.	£.	R	R
Sub-head A Transportation.								
(Under Director of Movements and Quartering).								
Pay and allowances (including syce, for ge and other allowances) of others with King's Commissions.	1,88,226	14,367	2,285					1,99,878
Pay and allowances of Assistant Surgeons, cl-rical and manual establishment (including messing allowance and allowances for families of Soldier Clerks) and pay, etc., of Mechanical Transport personnel.	1,75,299	40,387						2,15,686
Pay and allowances of clerical and menial establishments (including messing allowences and allowances for families of soldier clerks).								•••
Pay and allowances of British soldiers .	j 		33,359					88,859
Pa. and allowances of Indian officers wild Indian other ranks, including clerks.	***	 	7,214		•••	141		7,214
Pay and allowances of followers	•••		18,842			•••		18,812
Kit and clothing allowances , .	2,622	1,833	1,468					5,923
Money compensation in lieu of rations	2,150	5,588	15			•••		7 758
Incidental and must llaueous expenses .	62,743	1,513	4,833			•••		69,089
Fighting Services		•••		12,08,449	23,34,612			35,43,061
Indian Army Service Corps (personnel)	•••	 .		3,66,589	1,64,215			5,30,804
Indian Aimy Service Corps (stores)	•••					2,93,803		2,93,803
Indian Army O. duam e Corps (personnel)	•••			1,01,874	42,666	•••		1,44,540
Indian Arm, Feterinary Corps		,		31,214		•••		31,214
Indian Army Veteriamy Corps (personnel)		•••			10,113	•••		10,113
Remount Depots and I reeding operations .				74,296				74,296
Remount Depôts and breeding circle, in- cluding am nals		•••	! !		2,14,031	7		2,14,038
Medical Services (personnel) except for Medical Stores Depôts.	••	•••		3,99 213	1,52,814	•••		5,52,027
Educational Institutions other than those of Administrative Services (personnel).	•••	 i		70,710	29,887			1,00,597
Army Hendquarters	•••	•••		2,03,255				2,03,255
Staff of Commands ;	***	•••		1,53,751				1,53,751
Stan of Districts and Brigades	***			3,85,977		150	•••	3,85,977
Head Quarters Staff, including Commands, Districts and Brigades (personnel).	•••				1,79,401	***		1,79,401
Indian Army Service Corps Stores, ex- anding Mechanical Transport.	••	•••			26,09,850			26,09,850
Annual Relief movements as authorised in Relief Programme.		•••			12,48,799			12,48,799
Cat ded over	4,26,040	63,688	68,016	29,95,328	69,86 888	2,98,810		1,08,33,270

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

	(a)	(6)	(c)	(d)	(e)	(f)	(g) (h) (i) (i) (i) (k) (i)	3
	Embarka- tion staff.	Railway Transport Staff.	Rest Camp and attached section and Garri- son Quar- termasters	and out- station allowances	Rail charges.	Sea and iuland water charges	Micella	Total.
	H	H.	R	R	1 2	1 2	R	R
Brought forward .	4,26,040	63,688	68,016	29,95,828	69,56,398	2,93,51	ο .	1,08,88,2
Head VII.—Transportation, Conservancy, Hot Weather Establishments, etc.—contd.							•	
SUB-READ A TRANSPORTATION contd.		1						
Under Director of Movements and Quartering).								
ovement of drafts and details in relief to and from ports					5,76,051			5,76,054
elief Movements			•••					
ther Movements (personnel)	***	•••	•••		•••	40,364		46,364
rdnance Stores	***		••		15,25,630	2,54,36	. 1	2,54,864
edical Services (excluding Medical	1	•••	***		10,20,000	80,417	•••	16,15,347
Stores depôts)	***	•••	***	•••	•••			
cles - · · ·	**		•••	•••	3,47,082			3,47,082
imals . • · ·	•••	***	•••		•••			
npty hanlage	••	•••	•••	•••	1,13,159			1,13,159
ecial haulage charges	•••	•••	•••	•••	70,855	•…	,	70,855
avelling allowance of officers detailed to act for staff officers, sanctioned by H1s Excellency the Commander-in- Chief			101	933				988
antonments	•••		•••	40,832				40,832
ilitary Estates	•••	•••	100	82,680				32,680
clesiastical Establishments		,		78,179	16	***		78,195
scellaneous Services		***		1,32,019	4,15,453			5,47,472
spector of Lethal weapons and General				,,	,,			-,11,212
Stores	•••	•••		83,017	15,524	203		1,01,744
ntral Disposals Organisations	•••			8,158	1,34,740	1,734	•••	1,89,682
rlough for Indian officers and other ranks and enrolled followers		!		9,42,840		88,701		9,81,541
scellaneous (including voyage rations)						64,244		64,244
dhurst candidates				1,376		73	•••	1,445
lian Troop Service			,,,			•••	1,19,537	1,19,987
passage money on account of offi- cers and others to and from England and Colonies						•••	8,08,868	3,08,36%
ave passage concessions to Army officers and warrant officers							20,70,789	20,70,789
ave passage concessions to Civilian officers other than those employed in Manufacturing concerns			111			···	29,157	29,157
Total Charges under Head VII-A	4,20,040	f8,688	68,016	43,12,882	1,01,84,701	7,88,909	25,28,251	1,83,72,507

No. 75-D.-DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930-contd.

				Total.
SS a marine att	,	Brought for	ward	1,83,73,467
Head VII.—Transportation, Conservancy, etc.—contd.	, ,	D :	, ,	
SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL-WATER Transport).	unde:	r Director, S	Supply and	
(a) Hired Transport—				
Relief movements	•		·	. 84,483
Fighting Services (personnel)	, ,	,	•	5,55,186
Modical Services (personnel), except for Medical Store Depo-	ts .	• •		71,991
Indian Army Service Corps personnel and stores, excluding	Me han	rical Transpo	ort .	6,17,123
Mechanical Transport Stores		,	•	. 048
Ordnance Stores and personnel (excluding clothing and Ordn	ance Fa	ctorics} .	•	• 55,887
Miscellaneous			•	06,109
Remount Depôts and Breeding Circles, including Animals	•		•	288
Central Disposal organisation		•	•	1
(δ) Supply of Well Water—		Тотат	(a)	14,25,804
Hire of bullocks				
Temporary labour	•	•	, '	1,02,906
	•	•	•	36,820
•		Тотаг	, (b)	1,39,726
Total Cha	arges un	der Head V	II-B ,	15,65,530
Sub-Head C.—Conservancy, Hot Weather Establishmen non-Cantonment Stations	TS AND	Administr	ATION OF	
(a) Conservancy—				
Conservancy charges paid to Cantonment authorities .				7,71,948
Other conservancy charges in Cantonment Stations	1	, •		7,17,091
Other conservancy charges in non-Cantonment Stations	•		, .	8,79,176
;				
		Tota	l (a)	18,68,210
		,		18,68,210
		Carried ov	er , -	1,99,37,997

No. 75-D.—DETAILED ACCOUNT of ARMA CHARGES for the year ended 31st March 1930—contd.

	Total.
Brought forward .	R 1,99,37,997
Head VII.—Transportation, Conservancy, etccontd.	18,68,210
(b) Hot Weather Establishments—	
Barracks—British Troops	94,768
Officers—Indian Regimental units	17,593
Military Hospitals—British (including Lady Nurses' quarters)	15,739
Military Hospitals—Indian	11,940
Army Transport Units	3,228
Indian Army Supply Corps	2,924
Indian Army Orduance Corps	2,280
Miscellaneous Service.	6,715
Total (b)	1,55,187
total (v)	
(c) Administration of non-Cantonment Stations	7,468
(d) ,, Telephones (excepting those at Army Headquarters)	3,71,909
Total (v) and (d)	3,79,377
Total Sub-head C	24,02,774
-	W 1,0 4,11 13
Suf-Head D.—Miscellaneous.	
Loss of Cash	3,301
Componsation for losses	39,655
Payments to the Ministry of Health on account of National Health Insurance	-13
Payments to the Telegraph Department for care of Army mobilization stores	40,009
Incidental and miscellaneous expenses	10,40,257
Arreat charges unallocated	2,21,110
Fractional differences	-2,930
Total Charges under Head VII-D.	13,41,389
Total Charges under Head VII	2,86,82,160

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year anded 31st March 1930—contd.

				Total.
Head VIII.—Non-Effective Charge	es.		[-	R
Charges in India.		-	ļ	14
A.—Rewards for Military Services— Payments to officers and men on the active list in connection with the Victor of British India, Indian Order of Merit, etc.	oria Cross,	Military C	onga, Order	58,145
Annuities and gratuities				23,931
Special payments (Jangi Innus) to Indian Officers and men for services in	connection v	with the Gre	at War .	9,38,980
Decorations and Medals				5,190
•		To	tal A .	10,26,246
B.—Pensions— Retired, Wound and Invalid Pensions and Gratuities to Europeans		•		25,83,231
Retired, Woun I and Invalid Pensions and Gratuities to Indians				2,80,14,549
Family Pensions and Compassionate allowances to Europeans				0,44,444
Nepartmental Pensions		, .		23,72,709
Pensions—Capitalized			, .	7,71,252
		To	otal B .	3,43,86,185
	Total	Charges in	India .	3,54,12,431
	1			2772127127
	Secretary of	High Commis-	Total.	
Charges in England.	State.	sioner.		
	£	£	£	
Payments to the War Office on account of retired pay, pensions, etc., of His Majesty's British Foures, for service in India & For the year 1929-30	i 1			
Pay and pensions of non-effective and retired officers of the Indian Service .	1,218,031 1,947,679		1,218,031	
Wound pensions and gratuities		•••	1,947,679	
Compassionate allowances of officers removed from the Service, etc.	12,840	•••	12,340	
Pensions of Von-commissioned officers and men	1,056		1,056	
Pensions of widows and families of officers killed in action or otherwise in the	909		069	
Pensions of widows and families of officers, etc., of the Indian Service	130,367 90,270		130,367 90,270	
Cost of Medals, etc	174		174	
Inhan Military Service Family Pensions	2 ,5,819		235,819	
Pensions of Annuaties of Civilians in respect of service in Army Departments, Wil Service, etc.	1			
Ordnance and Clothing Factories	<u> </u>	24,610	24.610	
Gia-s Forms		314	314	
lary Farms		3,3,,3	8,363	
Other Establishments		37,589	33,586	
Fassage gratuities (other establishments)		9	, 9	
National Health Insurance (Ordn mee Factories) Gratuities: Army	3,320	1	3,326	
Medical treatment of retired officers, etc	9,678	•••	9,678	
Total Charges in England £	3,650,209	61,913	3,712,122	
Ditto conv	orted into R	at £1=Re	. 18\frac{1}{3}	4,94,94,954
Excha		ditto		3,93,744

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

							Total.
Part B	.– Auxiliar	-	ritorial Fo	rces.			R.
A.—Staff at Army Headqu	RTPPS	Summary.					54,174
B.—Staff at Headquarters				• •			71,738
C.—Staff at Headquarters			8				79,911
DAuxiliary Force .				•			67,69,079
D Territorial Force .				•			19,03,477
FMIGTELANEOUS .		• .				•	107
		Tot	al Part B.—A	uxiliary and	Territorial I	Forces .	79,08,272
	A.	В.	C.	υ ,	E.	F.	
	Staft at Army Head- quarters.	Staff at Head- quarters of Commands,	Staff at Head- quarters of Districts and Brigades.	Auxiliary Force.	Territorial Force.	Mis- cellaneous.	Teta".
	R	₽ .	R	R	R	13	P.
Part B.—Auxiliary and Territorial Forces.							
Pay and allowances (including syes, totage and other allowances) of officers with King's Commissions	43,843	62,590	59,092		••		1,85,525
Pay and allowances (including syce and forage allowances) of officers opermanent staff)				t,88,775	7,57,871		14,46,646
Pay and allowances (including messing allowances and allowances for families) of warrant and non-com- missioned officers (permanent staff).	•••		***	11,53,263	1,80,966	••	13,34,229
Pay and allow-nees of officers and men under training	4.5-	4.04	344	24,12,268	4,66,543	•••	28,78,811
Pay and allowances (including messing allowance and allowances for families) of clerical and menial establishments	7,380	6,016	12,596	4,55,845	1,16,904	•••	5,97,597
Compensation in lieu of nations .			120	1,02,691	7,058		1,09,897
Kit and cloching allowances	•	161	198	56,039	21,842	•••	77,793
Transportation charges	2,995	2,968	8,005	4,26,074	1,71,093	l l	6,11,155
Training grant			44.6	2,22,584	90,727		3,15,311
Miscellaneous expenses			100	i 2,81,490	90.945		3,73,035
tractional differences	••	:**	.11	••		107	107
Total Charges under Part B.— Auxiliary and Territorial Forces.	54,174	71,788	79,911	57,99,079	19,08,477	-107	79,08,272

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 3!st March 1930—contd.

	0—conta.	·····		
				Total.
PART CRoyal	Air Force.			R
Charges in Inc				In the
Summary.				
A Squadrons and Staff at Wing Headquarters, Royal Air For	rce			04.00.63
B.—Educational, etc., Establishments and Hospitals, Depots, e				34,38,030
C.—Staff at Royal Air Force Headquarters, etc	• • •		•	26,03,958
D.—Purchase and sale of stores				6,12,890
E.—Miscellaneous				18,43,819
F.—Works Expenditure			• • •	1,40,119
3.—Non-effective charges			• • •	19,86,77
<u> </u>	•	• • •	• • •	26,160
		Total Charge	s in India .	1,06,51,751
	Secretary of	High		
	State.	Commissioner.	Total.	
Charges in England.	£	£	£	
Effective charges: Payments to the Air Ministry in respect of personnel serving			~	
in India for the year 1929-30 Discharge gratuities (1928-29)	106,250	•••	106,250	
Fullough allowances Unemployment Insurance (1928-29)	9,888 9,888	***	851 9,888	
Payment to Ministry of Health under Contributory Pensions Act (of which a mosely is secoved from issues of pay)	1,234	•••	1,234	
Mairinge allowances and allotments. Conschidated clothing allowances of nitmen proceeding to India Cost of Sea Transport	3,600 76,298 1,183		3,600 76,293	
N 1. 3 TT 311 T	15,428		1,183 15,428	•
1929 900				
Miscellaneous expenditure	1,200		1,200	
	372	•••	372	
Stores for India Mechanical Transport and Vehicles				
Clothing Ordinaree		58,185 1,257	58,135	
Other Stores Miscellaneous		14,769 628,804	1,257 14,764	
tores taken to Iudia with Airmen		19,119	628, c04 19,119	
Ordrance .	147]) T 4 b	
Clothing	468	•••	147 468	
Payment to the Air Miristry in respect of personnel				
serving in India	15,200 232,149	515.004	15,200	
Total Charges in England .	200,149	717,084	949,233	
Ditto	converted i	nto Rs. at £1=1	Rs. 13\frac{1}{8}	1,26,56,428
Exch	inge on effective o			24,163
	ange on non-offect		ľ	1,596
	ango ou Home Si			89,597
			TOTAL	2,34,23,545

No. 75-D.--DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st Murch 1930—contd.

	Expenditure during 1929-30.
PART C.—Royal Air Force.	₿
A.—SQUADRONS AND STAFF AT WING HEADQUARTERS—	
Pay and allowances of officers with King's Commissions	13,78,141
Pay and allowances (including messing allowance and allowances for families) of British soldiers	13,10,756
Pay and allowances (including money allowances) of Indian clerks, store-keepers and artificers	92,682
Pay and allowances (including money allowances) of followers	95,051
Money compensation in lieu of rations to British troops	7,485
Kit and clothing allowances for British troops	1,11,491
Kit and clothing allowances for Indian followers	4,823
Transportation charges	3,59,871
Miscellaneous	72,236
Corservancy charges	5,544

Total charges under Head A

34,88,030

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

	Educational and Instructional Establish- ments.	Hospitals.	Aiterait Depát,	Aiteraft Park.	Тораб.
PART C.—Royal Air Force.	R	R	ł	R	£
R.—Educational, etc., Establishments and Hospitals, Depôts, etc.					
Pay and allowances of officers with King's Commissions		1,12,118	3,12,781	1,03,592	5,28,491
Pay and allowances (including syce, forage and other allowances) of officer students	35,414				38,414
Pay and allowances (including messing allowance and allowances for families) of British soldiers		28,576	8,18,170	2,11,290	10,58,036
Pay and allowances (including messing allowances) of Indian officers and all other ranks including clerks, store-keepers and artificers.			1,61,295	57,764	2,22,059
Pay and allowances of Educational establishment, including regimental munchis	85,794	••••			85,794
Pay and allowances (including money allowances) of followers .		•••	61,486	28,074	92,510
Money compensation in lieu of rations to British troops		107	2,690	517	3,314
Money compensation in lieu of rations to Indian troops and followers		•••	•••	•••	•••
Kit and clothing allowances for British troops		2,818	73,427	17,312	93,087
Kit and clothing allowances for Indian troops and followers			3,513	772	4,285
Transportation charges		1,483	2,66,985	67,937	3,36,105
Grants for education of children	2,882		,,,	•••	2,882
Grant for education of airmen	1,660	,,,	•••	•••	1,680
Training grants for equadrons	5,420		***		5,420
Miscellaneous	41	79,490	28,977	10,802	1,19,269
Conservancy charges		 .	10,183	2,149	12,832
Total charges under Head B	1,34,170	2,24,122	17,45,457	5,00,209	26,03,938

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

															Total.
		Part	c.—	Roy	al Ai	r Fo	rce.								
Foe Staff at Royal A	AIR FOR	се Нел	TD&QT	RTERS	, BTC.										H
Pay and allowances of o	fficers wi	h King	's Com	missi	nns	•	•	•	•	•	•	•	•	-	3,48,520
Pay and allowances (incl	uding me	ssing al	lowan	ces an	d allor	rances	for fa	amilie	s) of]	Britis	h rold	101 s	•		20,771
Pay and allowances (incl	uding m	ney allo	тапсе	s) of	India	ı clerk	e, sto	re-kee	pers a	nd art	ificers			•	1,26,147
Pay and allowances (incl	uding m	ney allo	owance	e) of I	Indian	follov	vers	•	•	•	٠	•	•	-	7,824
Money compensation in l	ieu of ra	tions for	r Brit	ish tro	ops				•	•	•	•			1,596
Kit and clothing allowar	ices for I	British t	rcops		•	•	•					•			781
Transportation charges	• •	•	•	•	•	•			٠	•	•				5 1, 104
Miscellaneous		•	•	•			•	•		•	•	•	•	•	55,819
Conservancy charges			•		•		•	•	•	•	•	•			328
								То	tal CI	arge	unde	r Head	C.	•	6,12,890

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	A. Aviation stores.	B. Mechanical Transport stores.	C. Piovisions.	D. Fuel and Light.
	H	R	R	R.
Part CRoyal Air Force-contd.				
SUB-HEAD D PURCHASE AND SALE OF STORES.				
Purchases from the Army		3,805	2,40,2 <u>32</u>	42,38h
Central purchase	10,364	63,418		
Local purchase for Depôt and Park	71,782	17,821		•••
Local purchase for direct delivery to consuming units	762	126	53,7 82	11,553
Bonus paid under the sliding scale of rations scheme	tee		1,153	
Customs duty on imported stores	1,20,120	92,864	•••	
Purchase of stores from non-military Departments and Imperial stations	3,138	***		
Deduct				
Value of stores issued on payment to Military Engineer Services and of stores transferred to Part A	258	193	ŏ,3 4 5	346
Total charges under Sub-Head D.	2,05,473	1,77,411	2,89,822	53 , 592 .

for the year ended 31st March 1930-contd.

E.	F.	G.	H.	I.	J.	
Petrol, Benzol and Lubricants, Aviation.	Petrol ard Lubricants, Mechanical Transport.	Miscellaneous stores.	Medical stolet,	Ciothing,	Ordna · cə.	Total.
R	R	£	В	Ħ	¥	R
5 4 9,7 6 8	82,592	8,83,206	8,419	61,091	1,11,102	14,76,800
1,270		7 5,859		•••	10,867	1, 61 ,7 78
	10	1,27,988		67	8,803	2,26,416
				ļ		
62	54	4,082	567	162	1,806	72,456
	•••		•••			1,158
•••		34,743		6,038	14,842	2,68,677
300		1,697		89	85	5,019
5,561	841	2,52,453		18,762	57,766	3,63,4 80
5,86,530	81,815	3,41,787	8 998	61,755	89,139	18,43,819

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

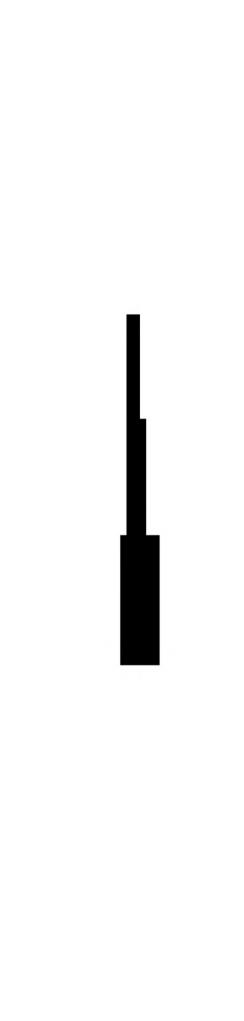
		Part C	Rov	a.1 Aît	Forc	A.						Total.
EMiscellaneous		1 201 0 0	-			•						111
Compensation for losse)s		•	•	•	•	•	•	•			1,158
Language rewards for	British	officers	•	,	•	•	•	•	•	•		1,500
Loss of cash .	,		•	•	•	•	•	1	•	•	•	4 91
Arrear charges .	•		•	•	•	•	•	•	•	•	•	•••
Payment for printing	and stat	tioner y	•	•	•	•	•	•	•	•		56,305
Expenditure on anti-m	alarial 1	measure	in res	pect o	f Roya	al Air	Force	e units	and f	ormati	ons	4,799
Storage charges in resp	pect of]	Royal A	ir Forc	e bom	bs ×nd	their	compo	onents	held i	n depo	sits	59,571
Services rendered by G	łovernm	ent Tra	nsport			•	•	•	•	•		5,817
Administration of tele	phones	(excludi	ng thos	se of I	Royal .	Air Fo	orce H	eadqu	arters)			10,550
Fractional differences a	nd mis	ellaneor	ıs .	•	•	•	•	•	•			67
					η	otal o	horom	nnda	r Head	ו דה	-	
F.—Works Expenditure-					-	. Cour C	narges	unue	r meac	L ID,		1,40,119
AWorks-												
1.—Accommodation (a) Officers' quar		l messes	•	•	•		•	•				1,006
(b) British troops	,	•	•	•	•		•	•				1,92,475
(c) Indian troops			•	•	•	•	•	•				10,582
(d) Miscellaneous				•	•	•		•		•		1,85,178
2.—Hospitals— (a) British	•		•	•		•	•	•	•	•		39,032
(b) Indian	•				•	•						•••
3. Buildings for Dep	ôts, etc		•			•			•			1,16,418
4. Special Works— (a) Defence		•			•	,				-		11,3 43
(b) Mobilisation	Works				•		,	•	•	•		
(c) Miscellaneous							·	•	•	•	•	43,558
5. Land, Roads, Dra	ins and	Conser	vanev-	_	-	•	•	•	1	•		55,302
(a) Lands .	• .			,								9.40.403
(6) Military roads	in Can	tonment	S .			,	•	•	•	•	•	2,40,692
(c) Military roads						•	•	•	•	•	1	.++
(d) Railway sidin				•	•	•	•		•	•		•••
(e) Drainage	. ,	•	•		•	•	•	•	•	•	-	
(j) Conservancy			•	•	•	,	•	•	•	•		20
<i>",</i>	- •	•	•	•	•	`	• FFI -	,	rried c	•	. -	

No. 75-D.—DETA LED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

													Total.
							ηn	atal R	ronal	it forw	and	-	R 8,45,59
	Pai	rt C	R	oyal	Air l	Force		OLAL I	10ug i	10 101 W	ard		0,40,00
6. Furniture .	•					•	•	•		•	•	•	9,57
7. Installations—	-												
(a) Water su	apply		•	4	•	•		٠			•	•	10,64
(b) Electric	Installs	itions	ı			•	•			•	•	-	9,70
8. Minor Works	•	•	•	•	•	•	,			•	•	-	1,01,91
										Tota	al A		9,77,48
B. Repairs and Ren	.ewals —												
1. Buildings			•		•	٠		•		•			2,30,52
2. Military roads	in Can	tonn	ents	•		•	•			•	•		54,30
3. Military roads	ex-Car	ntonm	ents		•	•	•		•		•	•	Б6
4. Furniture	•	•				•	•	•		•			31,28
5. Miscellaneous	•	,	•	•	•	•		•	•	•	•	•	1,73,46
										Total	1 B		4,90,09
C. Maintenance and	d Opera	tion o	of Ins	tallati	ons—								
C. Maintenance and Water-supply	d Opera	ition o	of Ins	tallati •	ons—		•		t	•		•	1,22,26
		tion (of Ins	tallati •	ons—	•		•	c •	•	•	•	•
Water-supply		·	of Ins	tallati •	ons-			•		Tota		•	1,87,88
Water-supply Electric Installati	ions	tion (of Ins	tallati	OILS	•	•	•	•	Tota		-	1,87,88
Water-supply Electric Installati	ions	•	of Ins	tallati	ons-	•		•		Tota			3,10,10
Water-supply Electric Installati D. General Charges	ions	•	of Ins	tallati	ons—		•	•		Tota			3,10,10 3,58
Water-supply Electric Installati D. General Charges Rent of hired Bui	ions s— ildings			tallati	•		•	•		Tota			3,10,10 3,58 1,88
Electric Installati D. General Charges Rent of hired Bui Rates and taxes	ions s— ildings			tallati	•			•					3,10,10 3,58 1,88
Water-supply Electric Installati D. General Charges Rent of hired Bui Rates and taxes Railway sidings a	ions ildings and plat	· • •		tallati	•			•					3,10,10 3,58 1,88 4,88
Water-supply Electric Installati D. General Charges Rent of hired Bui Rates and taxes Railway sidings a Rent for lands	ions ildings and plat	· • •	•		•			•			•		3,10,10 3,58 1,88 4,88
Water-supply Electric Installati D. General Charges Rent of hired Bui Rates and taxes Railway sidings a Rent for lands Care of vacant bu	ions ildings and plat	· • •	•		•			•			•	•	1,87,88 3,10,10 3,58 1,38 4,88 4,87
Water-supply Electric Installati D. General Charges Rent of hired Bui Rates and taxes Railway sidings a Rent for lands Care of vacant bu	ions ildings and plat		•		•			•		•	•	•	1,22,26 1,87,83 3,10,10 3,53 1,38 4,88 4,87 71 15,38

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 19.0—concld.

	Total.
Part C.—Royal Air Force.	R
G. Non-Effective Charges—	
Rewards for Military Services-	
Annuities and Gratuities	980
Pensions—	
Retired, wound and invalid pensions and gratuities to Indians, including family pensions.	595
Departmental Pensions	21,186
l'ensions capitalized	3,399
Total Non-Effective Charges	¥6,160



APPENDIX I-STOCK ACCOUNT of the ARMY

	AFFENL	1V 1-91	COL AU	DOUNT OF	the Arm
Heads.	Provisions	Forage.	Petrol and lubricants.	Coal and firewood.	Oil for fuel and light.
Opening balance—	R	R	R	R	R
(a) of stock	60,38,379	10,95,366	8,94,600	1,11,388	40,886
(b) of book value of losses under investigation .	5,118	300	3,613	5,595	38
Additions-					
Stores purchased—	-]	
(a) In England		•••	65,120		
(b) In India	1,47,59,384	85,77,694	16,06,749	4,46,461	6,02,904
Stores received from factories (including manufactures and repairs in workshops).	1,12,11,268	81,07,751	4,203	•••	***
Stores received by transfer	1,93,77,833	95,58,911	14,18,890	27,073	2,34,194
Increases or decreases in the value of stores by fluctuation in their prices, etc.	-2,02,939	3,05,597	25,562	23,192	4,194
Value of stores found surplus on taking atook	2,595	739	1,764	1,374	74
Total .	4,51,47,641	2,65,50,692	30,71,164	4,51,716	8,41,366
Total Receipts .	6,11,91,138	2,76,46,358	34,69,377	5,68,699	8,82,290
Deductions-					
Stores issued to units and establishments	1,24,09,298	83,27,868	7,87,920	1,69,603	5,04,358
Stores issued to manufacturing establishments and workshops.	1,25,39,181	75,21,047	15,727	10,448	14,308
Stores issued on payment	9,38,252	1,88,659	7,95,285	2,10,442	1,06,272
Stores transferred	1,99,83,153	1,01,81,745	14,13,056	26,910	2,20,635
Stores issued to overseas garrisons (less receipts)	1,03,715	10,721	114	22	***
Surplus and obsolete stores transferred to the unpriced ledgers.	7,392	595	1,205	46	•••
Losses in stores	32,188	3,415	30,351	17,468	2,965
Fractional differences	-120	-212	-282	-83	-1,265
Total .	4,60,13,059	2,62,33,838	30,43,376	4,34,856	8,47,273
Closing balance—					
(a) of stock	51,76,474	14,12,171	105044	1 90 649	da Abe
(b) of book value of losses under investigation	1,605	349	4,25,244	1,33,843	34,975
Stores in transit on 31st March 1980	10,32,580	1,96,762	757		42
Total .	62,10,659	16,09,282	4,58,288	1,33,843	39,465
		, - , - , - ,	-,50,200	~,00,020	00,200

⁽a) The minus figure regresents cost of 20 serviceable chassis transferred to Heavy Repair Shop, Mechanical Transport (class I).

for the year ended 31st March 1930.

Other Indian Army Service Corps stores.	Mechanical Transport stores including tyre	Mechanical Transport vehicles	Animals.	Ordnance.	Clothing.	Total.
B.	R	R	R	₽	R	R
22,58,222	76,94,449	22,63,015	55 , 88 ,84 5	10,78,71,815	2,11,34,044	15,44,86,009
10,510				4,51,386	7,849	4,84.359
			-			-
81,378	18,19,894	53 84,971	2.77,950	35,47,461	9,87,843	1.21,14,617
16,71.973	8,00,487	24,134	22,66,575	55,13,169	.19,95,802	4,02,64,832
85,297	3, 22,193	34,87,721	6.13,065	3,14,67,690	45,21,7]2	5,97,70,900
43,43,291	16,32,567	33,66,552	15,08,495	2,91,81,201	1,04,90,537	8,11,39,044
-2,18,407	-38,517	1,101		-5,77,200	-9,42,868	-17.17,853
40,328	25,069			10 26,618	31,803	11,30,261
59,54,800	45,61,090	1,22,14,479	46,63,0 '5	7,01,5×,879	1,90,84,829	19,27,01,901
82,17,392	1,22,56,139	1,44,77,494	1,02,54,930	17,84,82,030	4,02,26,222	34,75,72,269
10,23,231	14,77.363	97,60,402	33,40,932	2,56,65,695	54,40,061	6,89,06,731
-7,143(a)	11,77,668			78,41.034	<i>\$4,26</i> 8	2,91, 46,538
1,33,071	14,456	(b)-1.23,414	1,79,833	36,15,424	50,80,584	1,11,98,834
47,19,05 4	15,95,477	33,45,208	15,08,495	2,80,42,686	1,02,05,001	8,12,41,420
1,196				20,847	45,650	1,82,195
4,36,522	83,356	45,273		19,87,670	1,42,995	27,05,0 5 4
45,342	10,660	100	2,07,290	17,58,884	76,064	21,84,627
150	-17	5	•••	-39/	38	2,183
63,51,353	43,58,963	1,30,27,444	52,36,550	6,89,31,843	2,10 24,661	19,35,03,21
18,64,714	78,97,176	14,50,050	50,18,380	10,86,70,8%	1,91 82,151	15,12,65,508
1,525		***		8,79,857	19,410	9,03,545
78,428	51,481	571		13,59,115	4,51,515	32,02,155
19,39,667	79,48,657	14,50,641	50,18,380	11,09,09,302	1,96,53,076	15 5 8, 71,208

ing materials in bulk by grain depôts from dairy farms.

Chaklala by the Royal Air Force for mounting of bodies and use in the Army as they were not considered useful to the Royal Air K.—Military Receipts and Services.

APPENDIX II-ACCOUNT showing the cost of maintenance of the various arms and

													, FI	GHTING
												A	FORCES	tw India
int and average strong in (all ranks)	Britsch Cavalry (5 units of 4. "77 men).	Indian Cavelry (21 units of 15. 16 n.en).	Royal Horse Artillery (8 mults of 1,683 men).	Royal Field Artillery (46 units of 11,832 men).	Pack Artiflery Brigades (61 units of 8,192 men.	Meduca Artillory Bri- gades (10 antis of 4,245 meu).	Heavy Artillery (4 units of fiss men).	Training Centres Aith- lery (2 units of 1,788 men).	Engineers (64 units of 8,457 men).	Ploneers (10 units of 6,.65 mon .	Briff.h Infantry (45 units of 45,533 men).	Indian Infantry (121 nui.s oi 98,679 meu).	Boral Tenk Corps (5 units of 1,500 men).	Incina Signal Corps (15 muits of 4,558 men).
Cash Expenditure.	R	æ	R	H	£	°£	æ.	R	Æ	Ð.	æ	R	n.	R
Pay and other expendi- ture complied under the sub or miner heads con- cerned.	45,30,524	81,07,039	18,84,577	2د5,95,51,	47,43,015	24,41,436	6 26,478	8,41,533	53,09,928	83,70,810	5,81 ,26 ,11.5	4,01,10,115	25,67,0°0	64,C0,917
Tansportation charges —							}	ļ					1	
(a) Travelling and out- station allowances.	17,863	61,090	5,673	81,045	47,190	22,771	3,886	8,050	28,727	20,931	2,01,8.0	4,63,174	81,868	47,828
(\$1 Rail charges	52,051	72,887	17,850	2, 38, 40	63,552	60,873	4.325	15,453	51,108	20,100	6,50,055	7.13,^67	51,327	1,02,517
(c) Sea and interd water charges.	280	646	60≨	9,826	4874	102	984	16	12,465	14, 4	1,14,718	42,3, 7	2,9:7	5,67
(d) Hired transport	17.230	27,890	3,936	41,3\ 8	22,:84	6,5≰>	650	BHI	5,403	1,5.	2,51,6(1	1,50,815	5,032	15,7%
. Conservancy charges .	11,599	23,152	2,592	82,534	15,607	5,850	5,537	2,600	15,9;6	9,973	2 47,083 ·	1 74,008	5,50	10,88
i. Hot weather establish- numbs.	4,197	3,509	8,233	22,797	541	4 °97		1,282	5,177	13-	48,6 08	11,567	1.001	9,6
Lucal purchases for direct dentery to an se-														
(a) Provisions , .	1,05,1:4	20,692	57,638	4,81,853	70,167	41,911	a3,241	10,621	C3,115	71,450	77,02,600	5,04,080	71,959	1,81,5
, b) Grant and Salt for	345	1,86*	40	5,032	3,204			SU	(05	4.6	61%	r'032	,,,	86
() Perrol and lubra-			148	3							11	31	506	***
(.) Coal and firewood .	21,673	b+,048	0,868	64,698	62,039	15,223	5,008	P,453	61,580	47,220	3,83,442	7,40,275	16,414	42,8
(e) Of for fact and light			***		***	149			***		601	δFā		,
(f) Mechanical Tra 's- port a' ores includ- ing t _j res.	•••	1 160	194	gat	11	704	***	. !					4,707	
(g) Ordnance stores .	926	3,483	94	4 ₂ 555	423	207	165	94	12,786	815	19,445	51 ,325	2,229	18
(1) Clothing		18		117	78				235	108	41	2,147	,,, ,	
scale of rations—	1							}				-	-	
(1) Provisions	6,548	1,802	1,310	6,589	1,243	2,670	1,240	3-0	3,753	4,113	90,687	:8,727	2,828	5 1
(n) Coaland frewood	106	108	1	147	80	4	9	8	33	203	1,922	1,014	60	}
. Payments to War Office of Builsh Forces socying in Ludia.	c 10,25, i80 z		4,61,6 03	23,47,633	2,75,560	4,47,850	1,02,411	25,0_0		pp +	1,97,08,62	7	4,27,075]
i. National Health Insur- ance, Army.	- 29,102		7,458	68,950	6,608	12,084	2,853	5.9		-	3,94,683		11,720	-
Unemployment I nami-	85,242	<u> </u>	21,844	1,94,424	20,117	37,152	8,547	1,518	P.	<u></u>	11,86,018		84,829	<u> </u>
stal Expenditure Carried	1 59.56,440	87,26,023	17,27,510	1.84.08.76	0 55 60 UK	97 97 400	7,95,381	9,20,608	56,83,027	1			81,79,529	es 55

APPENDIX II-ACCOUNTS showing the cost of maintenance of the various arms and

1										,			FIG	HTING
												Δ,	-Forces	iw India
U in and average depositing (alleanks)	Billish Caralcy (5 units of 4,377 men)	ndun Cavalış (d ^a unife of 16, 115 men)	٧٣	Royal Field Artiflors (15 units of 11,032 men).	P.ck Artillery Biggades (C. units of 8,192 men)	Mediam Artiflery Bif- gales (10 units of 	Heavy Artfliery (4 unfl. of 668 men).	Training Gentre, Artil- lety (2 and s. of 1,788 men).	Lucineers (0% units of 8.367 men).	Proneels (10 units of	British Infantry (45 units of 45.5'3 men)	Induan Infantry (191 units of 98,576 men).	Royal Tank Corps (8 uni's of 1,560 men).	Indian Signal Corps (15 units of 9,588 men).
	R	R.	R	H	R	R	B	R	R	#	R	R	R 31,79,520	R.
-	59,50 HP)	47,2340 0	77 310 1	, F IS 05 759 1	53,59,085	31,27,430	7,95,261	9,20 308	=6,3°,027	24,69,215	7,1,71,585		11,10,1120	38,98,02
ost of stores supplied and services render- ed—			İ				į							
to Value of issues fless receipts from supply store depots for use or consumption— (a) Provision	(6, 71	7,05 408	40,789	3, 7,41	1,73,020	7 ,10	20,485	\$02,°2	1,44,563	3,30,995	10,37,034	58, 0 8,085	11,29	2,55,48
(8) Funde .	5,001,590	17,90,011	1,97,909	11,63,452	5,08,008	1,02,167	2	48,751	1,52,274	81 488	3,07,123	8,(9,814	23	2,97,48
(c) Petrol and lubit-	771	— \$3	105	25,793	1,342	F4,598	703	47	4,722	52	213	1,650	h5,322	84,91
(d) Corrang fremood	8113	-76	-346	-9,940	14,614	196	-7 17	71	-225	1,019	428	61,715	-2,39 4	1,8
(a) Oil for fuel and light.	2,010	32,620	1,920	16,771	14,098	3,180	1,821	2,583	19,825	14,557	48,278	1,74,719	4,725	12,7
(f) Other Indian Army Service Corps atores	5,176	(,45 6	1,950	15,861	3,403	0,527	560	1,209	5,911	2,875	15,658	51,035	13,239	7,4
(y) Mechanical Trans- port stores, includ-	2,473		i	1,21,618		94,900		-10	1,024		• 1	149	2,86,947	21,8
ing tyres (b) Mechanical Trans- port vehicles	4,806			7,51,108		14,14,131			6,049	•••			15,88,788	59,7
(s) Animals (Re- inou.its).	9 27,720	9,81,325	1,11,220	4,47,165	3,00,498	1,13,694		14,430	70,425	6,800	20,800	1,20,147		1,32,8
() Ordnance stores .	4,51,524	11,73,570	3,*0,794	23,76,147	9,22,173	7,05,484	71,523	1,16,830	6,45,982	2,17,458	45 18,059	55,08,909	1,88,696	9,23,8
(b) Clothing and ne-	98,399	1,02,623	2,267	1,07,310	1,30,040	21,581	5,513	1,38,806	91,815	1,50,541	4,54,285	19,43,170	2,449	99,3
11. Losses of stores in supply and store depots	13,485	16,204	7,202	51,423	28,468	21,087	960	1,658	14,261	7,248	61,825	1,37,056	21,221	17,6
12 Losses due to fluctuation in piece of stores in charge of store depô's.	04,573	1,18,650	19,464	1,81,535	60,113	64,061	2,463	4,250	86 ,568	18,577	1,58,503	8,51,878	54,400	45,8
13. Losses due to sale of surplus and obsolete stores	17,730	45,408	13,593	97,922	35,707	73, 158	2,804	-1,450	20,875	8,400	1,75,628	2,14,288	22,016	38,0
14 Cost of imported sera supplied free by the Central Riscarch Ins- bitute, Kasach, to Min- tary Hospicals							,,,,	241	100	***			100	
15. Cost of stores supplied by -														
(a) Cakeries	71.749	385	25,694	2,24,451	37,740	14,313			2,290		10,82 080	1,568	32,04 3	54,0
(2) Butcheries	4,10	22			18,470	6,268			9,549		1,31,127	9,936	14,880	
(e) Gross Farms .	2,55,404	13,15,507	1,38,159	7,45,983	4,87,614	66,751		39,847	1,40,351	27,889	2,54,609	4,35,273	7	2,82,
(d) Dairy Farms		••	-	745	36						287	49	8	
(e) Medical store depots and work- shaps.		2,529	2,417	11,026	1,187	762		219	8,613	664	17,855	17,864	875	
Normal expenditure on store: for units on neld service Cos of repairs to deposi stores received from		5,043	1,216	34,903	15,875	2,000	195	10,584	9 874	1.004	10.054		1 07 997	
stores received from units in Arsenals and Heavi Repair shops, 18. Cost of services rendered by Government trans-	38,022		5,117	81,0B6			150	2,387	2,574 64,053	27,972	12,854		1,07,327	18,
port (animal and me- charical). 19. Cost of water and elec- tricity supplied by the	J. 15,060	81,202	82,7: 3	4,51,130			39,327	8,439	20,743	24,721	17,41,518		90,615	1,40
Military Engineer Services. 20. Cost of water and electri- city supplied by Army		1									9			
Ordnance Factories. Total cost	8),41,948	1,63,20,62	27,70,690	2,26,17,50	2 50,32,858	60,52,488	9,40,931	11,55,253	74,41,517	43,39,360	8,87,49,97	1 6,53,85,00	57,82,782	92.73
Cost per unit for Fughting	16,08,303	7,29,092	S,48,/36	5,02,611			2,35,238			4,33,938			7,16,592	£,18,
Services or ty Cost per nead for Flyating	1,83;	1,001	1,648	1,508				1	,	-3-03100	,,,,,,,,,,,,	-10-21100	. 340500	29202

EPARTMENTS of the Service for the year ending 31st March 1930—concld.

OPES AT			PETA D	DEPARTMENTS.												
	nd Burma.	•	B.—Iwdilm unite exertify in the Colonies,													
Reservista (80,046 men.)·	Governor General's Bodygnard (1 nult of 187 men)	Total	Indian Infaulty (636 mcu).	Educational Institutions traclading Medical Colleges and schools).	Indum Anny Service Corps (including bakeries and butch-	Remount Deputs and Breeding operations.	Indian Aring Vetorinary Corps.	Indian 4.m; Ordnanea	Medical Services	Militaly Accounts Offices	Erclesiastenl Estab-	Cantonments and Mil-	Inspectors of Lathal weapons and General Blores.	Army Dealquerters, Commands, Districts and Buzuele,	Ithet Pantier.	Auxiliar and Territo-
1 ,21,048	1t 1.25,*00	18,97,75,559	R 8,65,558	R 68,32,562	116.75,074	H. 81,24,866	H. 0,69,917	E. 68,08,185	1,88,07,£01	R 1,07,04,800	R 6,18,218	14,17,052	H 15,42,038	R 2,11,7±,810	R 0,454	#2 70,83,725
										1	I			1	1	
15,595	7,621	97,45.450	820	1,22,147	10,32,256	19,020	29,394	1,15,929	0,88,781	3,550	•			16,514		1,20,816
10	18,183	57,55,C47		09,834	21,14,501	1,76,041		269	13,875			}		5,015	!	4,016
959	169	3,18, 2 32 67,694	20	12,495 —1,209	24,558	1,964	461	8,893 1,984	41,635 83,640	 383	***		825 82	24 012 -416	!	916
175	257	3,50,471		7,798	44,712	7,228	2,575	5,171	59,912		•		22	2,403		£43 4,12
tol	-8 <u>4</u> 8	1,68,997	2	3,318	8,02,571	1,9,3	400	1,175	29,753	<u> </u> !			8	2,147	,	2,442
		5,82,825		3,268	9,26,518	•:•	***	582	: 079		I "		13	11,690	***	
		38, 2 3,002		3,81,254	56,61,132			50,650	7,803		. I			786		•••
.	4,170	20,85,403	•	4,555	1,76,455	5,10,245	8,785	450	9,900	} •••			•		••	***
44,694	603	1,80,16,976	8,221	5,19,407	19,07,014	1,24,738	30,844	4,84,072	5,96,683		••		29,570	21,83,752	679	15,97,622
-8,004	29,441	81,70,779	H,195	18,586	7,70,845	2,431	14,775	1,70,817	5,04,831	•••			883	48,076	,	8,93,130
533	574	4,29,553	166	0,424	1,47,065	8,151	2,853	8,109	22,060	37	••	••	<i>2</i> 97	22,060	7	20,429
1,963	1,474	11,02,045	426	24,189	3,77,040	20,897	6,083	20,787	56,589	90	•••		761	58,604	17	51,873
1,726	9	7,29,293	817	20,510	1,58,961	5,070	1,206	19,173	20,008	,		•	1,163	55,61 5	26	01,674
		I	·••			•••			41,)82	144	• 1					
		15,87,144		9,660	9,840	••		8,844	1,01,948		•••	. i	•••	57 4	•	4,943
***	***	1,89,741	•		6,976			•••	12,705	••• ,	ļ	"	-		••	-
•••	5,015	41,38,05		48,974 52	20,34,511	2,26 812		190	رم.102 7,39,315	. '	1	***	1	3.187		8,631
	747	1,190 62,218		8,677	2,691 5,279	26,453	2,980 55,272	3,055 4.910	14,60,728	 '		***	••	3,253		13,17š
				••		40 1		***			,			1		***
- 819	22	2,60,850		18,605	8,60,077		1,110	87,351	6,931	,			123	0.208		71,161
	584	12,01,792		11,929	16 15,032	636	91,036	32,694	1,49,941	1,808		! , •••	41	1,78 049		7,010
5,605	750	34,65,102		5×,7 1	3,72,393	3,128	15,575	2.01,070	9,44,590	10,000	17,463	101	3,265	1,05,627		41,874
ь		8	-		19			33,0E8	•••	2,762		1 1	11,841	!		, n
53.074	194, 93	24,75.81.715	4,13,723	80,19,040	8,59,57,161	42,62,220	14,68,409	50,94,745	2,25,80,419	1 08,12,367	5,35,050	14 17,751	15,90,177	2,30,33,615	*0.2 3	1 (3,18,46)
	. 1	** 1							***	•				, .		
95	1,539	•	448			41			\$ a ·	·	•••	- 1	• •	1		! }

XXXVII and 49 -- Marine.

Under these heads are included the transactions of the Royal Indian Marine Department.

REVENUE.

The main items of revenue ordinarily occur under the heads (1) 'Dock-yard Services and Supplies,' and (2) 'Hire of vessels'. The amount under (1) represents mostly receipts on account of work done by the Royal Indian Marine for other departments, Local Governments and the Royal Navy. The heavy receipts under 'Other Items' in the accounts for 1929-30 are chiefly due to the drawings from the Kidderpore Dockyard Suspense Account for expenditure on purchase of ships and vessels.

EXPENDITURE.

The main headings of expenditure are enumerated in the Abstract Account No 76-B.

The expenditure debited in the Home Accounts is mainly on account of (1) an annual contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, (2) Marine stores and (3) Pensions and Furlough Allowances of the Royal Indian Marine Service.

	eipis in India.			R
eries on account of Dockyard Supplie	es and Services to Pro	rincial Governm	enta etc	
f vessels of vessels and stores			• • •	ა,27,8: ნმ,ი)
items .	•	•		42,57
	•	•	•	10,+3,19
•			TOTAL	14,73,23
RECEIPTS IN ENGLAND.				
	G TT		į.	
	Secretary High of State. Commission	ner. Total	j	
			!	
5° . 11	£ £	L L		
Iiscellmeous Receipts	671	728		
TOTAL	671	728	. ;	
Ditto conve	erted into Rs. at £1=1	3 g 191	0.505	
Exchai	nge on ditto		9,705 79	
,				9,78
	TOTAL MARINE	RECEIPTS	1	14,83,019
			1	
No. 76-B.—ACCOUNT of MA	RINE CHARGES fo	r the Year en	ded 31st Mar	ch 1930.
al Supervision and Accounts:				
llowance to Naval Commander-in-Chi	ief on the Indian Stat	ion .	10,000	H
irector of the Royal Indian Marine			2,02,182	
		M-1.1		
Survey		Total	1	2,12,18; 65,91
aneous Shore Establishment				1,08,25
ards: ommander of the Yard's Department			II	·
ngineer Manager's Department ,		•	96,938 24,241	
arine Store Officer's Department			79,117	
ockyard Dispensary ages of Artificers and Labourers	• • • •	• • •	10.219	
		• • •	4,76,921 25,350	
iscellaneous expenses ,				
ockyard Police Force .	• • •	• • •		
scentimeous expenses	• • •	Total.	40,093	N Y Y 5.22
iscellaneous expenses ockyard Police Force and Allowances of Officers and Men	afloat :	Total		7,55,872
and Allowances of Officers and Men y of Officers and Warrant Officers	afloat :	Total	3,40,293	7,55,876
and Allowances of Officers and Men y of Officers and Warrant Officers y of men	afloat :	Total	3,40,293 4,57, ⁻ 87	7,55,876
and Allowances of Officers and Men y of Officers and Warrant Officers y of men	afloat:	Total	3,40,293 4,57, ⁻ 87 1,49.626	7,55,879
and Allowances of Officers and Men y of Officers and Warrant Officers y of men			3,40,293 4,57, ⁻ 87	7,55,579
and Allowances of Officers and Men y of Officers and Warrant Officers y of men	afloat : Secretary High of State. Commissione		3,40,293 4,57, ⁻ 87 1,49.626	7,55,879
charges in England.	Secretary High of State. Commissione	r. Total.	3,40,293 4,57, ⁻ 87 1,49.626	7,55,876
ckyard Police Force and Allowances of Officers and Men y of Officers and Warrant Officers y of men iscellaneous charges Charges in England. yal Indian Marine Furlough pay	Secretary High of State. Commissione	r. Total.	3,40,293 4,57, ⁻ 87 1,49.626	7,55,576
ckyard Police Force and Allowances of Officers and Men y of Officers and Warrant Officers y of men iscellaneous charges Charges in England. yal Indian Marine Furlough pay ave salaries and deputation pay	Secretary High of State. Commissione	r. Total.	3,40,293 4,57, ⁻ 87 1,49.626	7,55,879
ckyard Police Force and Allowances of Officers and Men y of Officers and Warrant Officers y of men iscellaneous charges Charges in England. yal Indian Marine Furlough pay ave salaries and deputation pay erling overseas pay	Secretary of State. Commissione £ 14,100 242	r. Total. \$ 14,100 242 468	3,40,293 4,57, ⁻ 87 1,49.626	7,55,579
charges in England. Charges in England. Syal Indian Marine Furlough pay ave salaries and deputation pay crling overseas pay Total	Secretary High Commissione & & & & & & & & & & & & & & & & & &	r. Total. # 14,100 242 468 14,810	3,40,293 4,57,787 1,49,626 9,77,706	7,55,879
charges in England. Charges in England. yal Indian Marine Furlough pay ave salaries and deputation pay crling overseas pay Total Ditto co	Secretary of State. Commissione £ 14,100 242	r. Total. # 14,100 242 468 14,810	3,40,293 4,57,787 1,49.626 9,77,708	7,55,579
CHARGES IN ENGLAND. Overland Solvers and Men of Officers and Warrant Officers by of men is cellaneous charges	Secretary High of State. Commissione £ £ 14,100 242 165 14,100 710 242 265 245 265	r. Total. 242 468 14,810 1=Rs. 13\frac{1}{3}	3,40,293 4,87,787 1,49.626 9,77,708	7,55,579
CHARGES IN ENGLAND. CHARGES IN EVICUAND. Oval Indian Marine Furlough pay ave salaries and deputation pay erling overseas pay Total Ditto contains of Officers and Men affoat:	Secretary High of State. Commissione £ £ 14,100 242 465 14,100 710 242 242 245	r. Total. # 14,100 242 468 14,810	3,40,293 4,87,787 1,49.626 9,77,708	7,55,879 11,76,812
CHARGES IN ENGLAND. Oval Indian Marine Furlough pay ave salaries and deputation pay erling overseas pay Total Ditto co Exc. Ling of Officers and Men afloat: Ovisions and money allowances in lieu	Secretary High of State. Commissione £ £ 14,100 242 465 14,100 710 Onverted into Rs. at £ hange on ditto	r. Total. 242 468 14,810 1=Rs. 13\frac{1}{3}	3,40,293 4,57,787 1,49.626 9,77,708	
charges in England. Charges in England. Yal Indian Marine Furlough pay ave salaries and deputation pay bring overseas pay Total Ditto con Exc.	Secretary High of State. Commissione £ £ 14,100 242 465 14,100 710 Onverted into Rs. at £ hange on ditto	r. Total. 242 468 14,810 1=Rs. 13 Total	3,40,293 4,87,787 1,49.626 9,77,708	
and Allowances of Officers and Men y of Officers and Warrant Officers y of men iscellaneous charges Charges in England. yal Indian Marine Furlough pay ave salaries and deputation pay orling overseas pay Total Ditto co Exc. Ing of Officers and Men afloat: visions and money allowances in lieu	Secretary High of State. Commissione £ £ 14,100 242 465 14,100 710 Onverted into Rs. at £ hange on ditto	r. Total. 242 468 14,810 1=Rs. 13\frac{1}{3}	3,40,293 4,57,787 1,49.626 9,77,708	

No. 76-B.—ACCOUNT of MARINE	CHARGES for the	Year ended	31st March	1930—concld.
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	Brought forward .	R 26,08,308
darine Stores and Coal :—	₽. —	
Stores and coal for Royal Indian Marine Stores and coal unallocated (stock)	9,57,344 1,54,798	
•	11,12,142	
CHARGES IN ENGLAND.	£	
High Commissioner. Stores for India	47,989	
Ditto converted into Rs. at Exchange on ditto .	£1=Rs. $\overline{13\frac{1}{3}}$. 630,525 5,336	
	Total	17,48,098
rurchase and Hire of Ships and Vessels: Purchase of ships and Vessels Hire of ditto Stores for Royal Indian Marine Extra expenditure in consequence of reorganisation of	. , , , , , , , , , , , , , , , , , , ,	,,,,
Iiscellaneous :	Total	9,48,814
Freight on Europe Stores Piloting and towing of Royal Indian Marine Ships Passage and conveyance of officers and men Repairs, etc., to Royal Indian Marine Ships at out-s Repairs to His Majesty's Ships of War in Indian S Coal and oil fuel supplied to His Majesty's Ships of Miscellaneous items	28,462 tations 6,598 eas 80,480	
Charges in England.	3,60,880	-
Secretary of State. Contribution towards the expenses of His Majesty employed in Indian Seas, etc	. 100,012 . 7,701	
Davidango on davo		30.00.00
Works Expenditure	Total .	18,08,37 1,86,55
Charges in India	1,55,194	
Charges in England. Secretary of State Com	High Total.	
Royal Indian Marine Retired Pay 53,869 Indian Navy Retired Pay 88	53,869	
Pencious Royal Indian Marine	6,096 60,053	
Ditto converted into Rs. : Exchange on ditto .		
	Total	9,62,10
	TOTAL MARINE CHARGES .	82,62,75
	Charges in India Charges in England Exchange	51,72,73 80,64,85 24,56

XXXVIII and 50—Military Engineer Services.

The buildings, roads and other works required for purposes of the Army and the detence of India, and the receipts connected therewith, are dealt with under this head, which bears the same relation to the head "Army" as the head "Civil Works" bears to other civil heads of expenditure. Prior to 1906-07, the Military Engineer Services formed an integral part of the Public Works Department.

2. The details of receipts are exhibited in Account No. 77. The different varieties of Military Works of a capital nature are exhibited in Account No. 77-B., while expenditure on the repair and maintenance of these works and other miscellaneous charges which are not of a capital nature are shown in Account No. 77-C.

Restrict on account of might by there are given by the part of the collection with the offices of the collection with the co	No. 77.—ABSTRACT ACCOUNT of RECEITTS from MILITARY	f Rec	en ts f	rom M11	TARY]	Engineer		es duri	ig the ye	Services during the year ended 31st March 1930.	31st Ma	rch 193	.0.		
				Delhi Provmet	Simini Imperal Circle.	Modus.	Bombay. 4	Bengal.	United Provinces.	Punah,	Bilia. gad Orissa.	Central Prolines and Bour.	"Авест.	Coorg.	Torsk
(c) Electric Lastallations and his of faus	Ronies		<u> </u>	}	#		Ħ.	<u>, , , , , , , , , , , , , , , , , , , </u>	24	at a	· #	#	p#	≃	#
(c) Electric Installations and the of faas	'a Building,		7,75,604	:	;	÷	:	78,131	 :	SS	105	T68		T	8,54,556
(d) Niscellaneous flits of tools and plust, etc.)		ଟୀ	44,574	:	i	;	:	:	:	:	:	:	:	:	44874
and plant, etc) . 4 25.639	(c) Electric Installations and hine of fans	673	54,775	:	:	;	٠,	ざ	:		:	:	:	:	698'7-9
(a) Water 6 6,17.873	F	4	25 639		:	;	:	10	i	•	:	:	4	:	25,688
tinus, refunds, unclaimed deposits, 8 2,12,045 735 296 77 1,3477. 25 16 114 8407 84877. 25 16 114 8407 84877. 25 16 114 8407 84877. 25 16 114 8407 84877. 25 16 114 8407 84877. 25 16 114 8407 84877. 25 16 114 8407 84877. 25 16 114 8407 84877. 25 16 114 8407 844877. 25 16 114 167 164 164 164 164 164 164 164 164 164 164	(a) Water		6,17,87.3	•	:	:	67,9.9	:	:		36	:	:	:	6,75.868
fines, refinds. unclaimed deposits, 7 1,347:5 119 3 786			9,70 299		:	:	•	:		:	:	:	•	:	9,70,299
tines, refunds. unclaimed deposits, 8 2,42,445 735 296 859 497 84,877, 25 16 Land Sale Suspense Account 9 24,20,34 than Sale Suspense Account 9 24,20,34 for replacement of Military Emidings reconnection with Karachi Berclopment 10 160,			1,34 725		611	ବଟ	;	484	:	:	:	:		:	1,35.667
transfer from payments made by Sombry for replacement of Military Phildings connection with Karach Development 10 160,	(fines, refunds, unclaimed		2,02 045	736	296	:	359	:	497	34,877	, ;;	91		:	2,08,740
tonsfer from payments made by Sombry for replacement of Military Pauldangs connection with Kanach Development 10 160,	. Receipt from Land Sale Suspense Account		h 23 31⊈		:	:	:	:	:	-	:	:	:	:	26,20,334
100 Maria 100 Ma		10	160,	•	į	:	:	:	:	•	:	•	:	:	1.606
100															• - •
. 55 08,426 55 416 8 68,818 79,000 487 55.05 100 100 100 100 100 100 100 100 100 1	Total .	โจ้	55 08,426	557	416	3	58,318	79,009	497	94659	166	407	1.5	41	56,82,501

Æ 77

					DOKBAY.	YX.									
READ OF GRETHOLTCAR REFERENCE TO ACCUTE,	Engineer-	Delhi Frovince.	Simin Imperial Carele,	Madras.	Broper.	Military 'Aecom- modalion Scheme.	Bengal,	Port Blair,	Trifted Products.	Punjab,	Bhar ind Orissa.	Central Provinces and Berge.	Авват.	Coorg.	Total.
	4	#	## 	Ħ	#	#i	#	r#	#	##	£‡	#	P#	#	r#
Works (Capital Expenditure—No. 77-B)	2,26,05,056	8,416	26,102	:	445	191'07	4,026	181	:	82,252	10,016		2,900		9.98.19.653
(llecuring Expenditure	. 1,78,41,026	2,269	87,911	634	64,243	442	48,452	5,916	24,650	25.210	13.034	5.900	15.031	1.00	1 1000
	61,04,245	013	41,802	135	8,730	6,147	8,253	1,978	2,511	8,510	4,620	764	3.210		41 97 079
•	3,11,320	66	928	41	407	:	787	119	193	707	353	19	512		3,15,094
•	-2,80,582	:	:	:	:	:	:	:	:	:	:	:	:	:	2,89,582
Total	4,41,62,055	11,689	1,56,174	778	68,625	46,750	61,517	8,189	27,354	66,679	28,023	6,105	21,752	1,531	4,00,67,426
Doduct—Receij ts taken in reduction of expendi-	:		:	:	:	46,750	:	÷	:	:	:	:	:	i	46,750
Total .	4,61,62,065	11,689	1,56,174	7778	68,825	:	61,617	8,189	27,354	649'99	28,023	6,105	21,752	1,531	4,66,20,678
Deduct - Fullish cont of Stores	1,48,17.9	: .	:	:	:	: ;	:	:	:	:	:	:	ŧ	:	1,48.172
NET IADIA-MILITARY ENGINEER STRVICES .	1,60,13,893	11,689	1,56,174	773	68,825	:	61,517	8,189	27,354	66,679	28,023	6,105	21,762	1,531	4,64,72,504
											2982	Seuretary F. Con-	High Commis-	Total.	
		-		CHARGRE	HE IN ENGLAND.	LAND.					1	92	ct3	92	
-	•	Furlough Stores for Leave Sal	furlough Pay of personnel of the Royal Engineers Stores for India Leave Salaries and Deputation Pay	gnnel of eputatio	the Royal] n Pay .	Engineers	• • •				•••	32,007	11,283	22,097 11,283 479	
								1	otal Charges	Iotal Charges in England	42	22,007	11,761	33,858	
	-								Ditt Exel	Ditto converted into Rs. at £1 Exshange on ditto	d into Rs. at	t = 1.8 t	134	::	4,51,414
								Tor	IL CHARGES	TOTAL CHARGES - MILITARY	ENGINRER	SRRVICES			4.69.97.798

CLASSIETED ARSTBACT 77-B.

					6	-									
Hiads of Extractors.	Ergireer m-Chu f.	Delhi Province,	Simla Imperial Circle.	Madra4,	Bowner. Bowner.	Military Accounto- natitan Scheme	Bengal.	Fort Bial.	United Provinces,	Punjab.	Bftar and Orftsa,	Cential Provinces and Berai.	А,бат.	Coorg.	Total
A.—WORES.	*	æ	=	#	~	æ		_ #	a=	a=	#	43	=	#	#
Arrommodation— (a) Officers quarters and messes .	16, 2,740	:												:	16,62,740
(b) British troops	19,73,789			:	:	:	:	:	:	:	:	:			19,73,789
(r Indian troops	75,91,447	: :	•	: :	:	:	:	:	: :	:	:	:	:		75,91,447
(d) Miscellaneous	8,70,899	:	14,683	:	:	! !	:	:	: :	: :	: :	:	:	:	8,86,582
(e) Anxilitry and Territorial Korees .	1,11,570	:	:	:	:		3,825	:	:	:	2,168	:	2,939	i	1,20,562
Total .	1,22,10 445	:	14,683	:		:	3,825	:	:	:	2,168	:	2,999	:	1,22,84,120
(b) Indian	6,24,004	:	:	:	:	:		:	:	:	:	} :	:	i	5,24,004
	0,01,100	:	:	:	:	:	:	:	:	:	:	:	:	:	0,01,100
Total .	11,86,304	:	:	:	:	:	:	:	:	:	:	:	E	:	11,56,304
3. Buildings for Depôts, etc.—									,						
(i) Training and Educational Institutions	6,78.329	4,253	:	i	:	:	:	:		:	:	:	:	:	5,82,612
() Ordnance Depôts	4,35,545	:	:	:	:	40,161	:	:	•	:	:	:	:	:	4,75,706
(c) Ordnance Inspectin	21,452	:	:	:	:	:	 :	-	:	:	:	:	:	į	21,452
(4) Indian Army Service Corps Depôts	4,17,424	:	:	:	:	:	:	;	:	:	:	:	:	:	4,17,494
e) Medical Stores Depôts	22	:	;	:	:	:	:	:	:	i	:	:	:	:	70
(;) Remount Department	234	:	:	:	:	:	:	:	:	32,365	<u>:</u>	:	:	:	32,500
Total	14,57,054	4,583	:	:	:	40,151	:	:	:	32,365	:	;	:	:	15,29,863
L. Enveal Works	1,7.,78.		:	:	:	:	:	:	:	:	:	:	:	:	1,79,186
(6 Mobilisation Works	4.58 653	:	:	:	;	;	:	:	:	:	;	;	;	:	1,58, 53
(c) Miscellangous	10 99,447	:	:	:	:	:	:	:	:	:	:	:	;		In 93,447
Tetal	17,67,286	:	:		i	;	:	:	•	:	:	:	_	:	17,67,384

15,398	37,6.2	41,885	49,578	12,8.7	2,15 163	6.26,910	1,408	5,25,!!02		169'92'9	20,01,546	-2,685	26.25,552	10,50,320	115	8,757	65,885	42.996	7,919	6,926	21,62,847	5,52,617	9,28,19,658
:	:	:	:	÷		:	:	:		:	:	:	፡	:	:	:	፧	:	:	÷	:	÷	
:	:	:	:	•		:	:			:	:	:	:	:	:	:	:	:	:	;	:	i	9,9(9
:	:	:	:	:	1	:	:	:		:	:	:	:	:	:	:	:	:	:	:	:	:	÷
:	:	:	:	:		:	:			:	:	:	:	7,848	:	i	:	:	:	 :	878'1	•	10,016
:	:	:	;	:		;	:			;	:	:	:	:	:	:	:	:	-113	:	-113	:	32,252
:	:	:	;	:		•	:		ı	:	:		:	:	:	:	:	:	:	:	:	: !	÷
:		:	:	:		:	:			:	:	:	:	181	:	:	:	:	:	:	181	:	151
:	:	:	:	:		:	:	1		:	:	:	:	201	:	:	:	:	:	:	201	:	4,026
:	:	:	:	:		:	:			:	:	:	:	:	:	:	:	:	:	:	:	i	40,161
:	:	:	:	:		:	•	- 		:	÷	•	:	:	415	:	:	:	:	:	217	:	415
:	:	:	:	:		:	:			;	:	:	:	:	:	:	;	;	;	:	:	:	:
:	:	:	:	:		:	:			:	:	:	:	11,419	:	:	:	:	;	:	11,419	:	26,102
:	:	:	:	:	-) - -	:	:			;	:	:		4,132	:	:	:	:	:	:	4,132	:	8,415
15,398	35,42	41,875	49,578	12,417	2,15,163	6,26,910	1,008	5.25.903		169,32,0	20,01,546	- 2,0%	26,25,552	20,27,139		8,757	65,886	42,596	8,031	6,926	21,58,734	6,42 617	3,26,95,056
16) I., perial Military Roads in Canton inents	(c) Military Roads ev-Cantonments .	(d) Railway sidings	(e) Drainage	(f) Conservancy	Total	6.—Furniturs— (a) Furniture	(b) Ded urt - Cort of intuiting decitable to Royal Air Force	Total		(a) Water supply	(b) Electrical Installations	(c) Miscellaneous Machinery	Total .	8.—Minor Works— (1) Army, exclusive of services noted below	(2) Marine Department	(3) Auxiliary Force	(4) Indian Territorial Force	(5) Ordnance Depôts	(6) Remount Department	(7) Medical Store Depôts	and S	. 0,—Losept	GRIND TOTAL -A WORKS .

53,258 12,26,475 10,100 0,49,770 17,40,172 25,86,411 20,733 5,13,968 1,00,71,426 61,83,537 12,18,413 11,03,331 40,14,843 No. 77C.—CLASSIFIED ALSTRACT ACCOUNT of Expenditure on Military Engineer Services—Standing Charges during the year ended 31st March 1930. TOTAL. ¥ 1.081 960 221 Coorg. : : : : : 12,907 12,547 360 Assam. ፧ : : : ~ 6,290 878 4,409 233 Central Provinces and Baiar : : : : : : 4 313 10,646 6,473 4,855 Bhar and Orisal. ź 735 22,276 2.000 21,306 50° Punjab æ 627 . Pro-mucs. 439 : ' Ħ : : : : : : i : 376 5.492 898'9 Port Blafe. : : : 3,236 7,494 9,333 21,234 1,839 15 610 1,747 641 Bongal, : : : ; # Mritary Accommoda-tion Scheme. 340 105 442 4 : : : : : : : BUMBAY. 55,68U ¹ 5,130 8,063 55,580 2,989 翌 Bombay Proper. : 럐 : 1 4.2 503 101 Briprig : : # : : : : : : 91,818 18,943 Stmla Imperial Cards, 29,023 88 1,9854.978 13,365 # : : i Delhi Protince, 923 923 # : : : : Engineer-fix-10,100 . 61,11,088 . 12,10,210 - 1,05,48,229 16,77,04 20 733 $53\,358$ 48,29 928 12,25.290 9,19,450 10,92,251 5,13,968 25,64,820 2. Imperial Military Roads in Canton-ments (b) Deduct cost of repairs debitable to Royal Air Force. C .- Maintenance and Operation of Installa-Tctal Total 3. Military Hoads ex-Cantonments 3. Ice-making and refrigerating HEID OF EXPLIDITUIL 4. Miscellaneous Machinery 2. Electrical Installations 1 (a) Furniture B.—Repairs and Renewals Miscellaneous . 1. Water supply . 1. Buildings 4. Furniture-5, Renewals

	89,152	2,72,058	2.07,660	1,36,446	1,62,411	671'00		Interfec	1,76,35,189
:	÷	:		:	:	÷			1,081
:	:	2,034	•	:	:	06		461.6	15,031
i	:	:	:		÷	:		:	5,±0
1,623	421	b	:	:	:	367		83.	13,084
:	:	:	160		:	:		1.91	25,210
:	:	930	:	•	÷	181		21,911	24,650
:	4.8	:		•	:	: .		48	5,916
:	;	17,885	:	:	:	:		17,8%	49,152
:	:	. :	:	•	:	i		:	147
<u></u>	` :	:	:	:	i	ŧ	-	}	(4,243)
131		:	•	:	:	:		131	189
22,261	:	14,188	:	101	:	1,200		37,750	87,911
:	:	:	:	į	:	1,316	!	1,516	605'6
10,77,036	88,683	2,87,603	2,07,491	1,36,344	1,52,411	62,9.5	,	19,82,969	1,73,41,026
D.—Goneral Charges :— L. Bent for hired buildings	2. Payments on account of compension for quarters, etc.	3. Rates and Taxes	i Payments for Railway sidings and platforms	f. Rent for land	6. Care of vac at buildings	7. Miscellancous	William	Golf. Receipts and	GRAND TOTAL

No. 77-D.—ABSTRACT ACCOUNT of Expenditure on Medical Engineer Services—Fetablishment during the year ended 31st Maich 1920, with the Percentage it hears to the Lotal Outlay on Works and Standing Charges.

		THE PERSON NAMED IN	1 mg 1 mg 1	i : :	,	•))		;			
Heibs of Expenditure.	ັ້ອກາຕວາກ ະ ຕົກເກີ	Delli Province.	Simla Ingestall Citele.	Madias.	Ban bay	BORBAX. Mil'ary Accounted	Benzal	Port Wafe.	Unfred Provinces.	Panjab.	IR'iar and Ollesa	Central P six inces and Beige.	Авепп.	Goorg.	I otale.
E Batabrish vent	#	#	R	#	æ	S. berne.	#	r#	Ħ	다	##	#	2	<u> </u>	<u>ئ</u>
1. Direction	1 99 OEU					_			-					1	
2. Administration	4,55,300	:		:	:	:	i	:	:	:	:	:	:	i	4,33,960
· · · · · · · · · · · · · · · · · · ·	. 7,40,923	:	:	:	:	:	:	:	:	:	:	:	:	:	7.40.993
3. Executive	43,02,390	:	;									:			
4. Payments for Printing and Stationery	6.202		•	:	:	:	:	:	:	:	:	:	:	:	48,62,300
Company the Garage	5/g'01 .	:	:	:	:	:	:	:	:	:	:	:	•	:	66,972
												NACCO - 100			
Total .	61,04,245	:	:	:	:	:	:	:	:	:	:	:	:	:	61,04,215
5. Ad2-Charges by other Departments		913	41,00	133	8.720	6.147	8 959		1128	8 510	069 7		0.00	983	60.60
		-							1		ran fi	5	OTeta	3	
TOTAL INDIA	61,01,245	813	41,802	185	8,730	6,147	8,252	1,973	2,511	8,510	4,620	764	3,210	260	61,87,072
Aid — Leave Allowance, etc., paid ia England	3,03,608	:	:	:	:	:	:	:	:	:	:	:		:	3,03,608
Total Betanlishnent ('harses-Mill- tark Engliter Serlices	64,07,853	913	41,802	135	3,720	6,147	8,92,9	1,973	2,511	8,5.0	05,'F	784	2,210	260	64,40,650
ferentige of To'al Establishment or T. til Works and Standing Charges as snown in Account No. 77-A.	16:00	8 13	36 68	21 20	74.9	15-14	15.72	93.58	10.19	11.81	7006	14 14	03-21	24 05	\$J. 91

Military Reserve Fund.

The stabilised military budget system introduced from 1928-29, as originally arranged, provided for a total net expenditure on the Military Services for the period 1928-29 to 1931-32 of Rs. 220 Crores, plus such sums as may be required annually for the expansion of the Territorial Forces in accordance with the recommendations of the Shea Committee. The Military budget for any particular year of the period was not to exceed Rs. 55 crores, plus the realised savings of previous years, plus, again, the sum required in that year for the expansion of the Territorial Forces. This arrangement was modified in the budget for 1930-31; the system was given one year's longer life but at the same time the annual military budget figure apart from realised savings and amounts required for the Territorial Forces was refixed at Rs. 54-20 crores, so that for the years 1930-31to 1932-33 the basic figure in the stabilised military budget system will be Rs. 54-20 crores. Any savings accruing within the annual allotments of 55 or 54-20 crores will, pending utilisation in the later years of the period, be carried to a suspense account. The sums allotted for the expansion of the Territorial Forces in 1928-29 and 1929-30 were Rs. 10 lakhs in each year.

The net savings accruing in the accounts for 1929-30 within the allotment of Rs. 55·10 crores amounted to Rs. 13,41,222, and this sum has been transferred to the new Central Ledger Head "Military Reserve Fund" under Section "P Deposits and Advances" by debit to the major head "50-A-Transfers to Military Reserve Fund". Transfers from the Fund to the Military accounts will be brought to account through the Major head "XXXVIII-A.-Transfers from the Military Reserve Fund" opened for the purpose.

No. 77-E.—STATEMENT SHOWING THE APPROPRIATIONS TO AND FROM THE MILITARY RESERVE EUND during the year 1929-30 and the balances at credit of the fund at the commencement and close of the year.

-		Transactions de	uring 1929-80.	
	Palance, 1st April 1920.	Appropriation to the fund from saving, in Will tar budget, vide Account No. 75.	Appropriation from the fund for exponditure on Mintary services, vi e Account No. 75.	Balance, 31st March 1930.
	Ŧŧ	Ŧŧ.	B	Æ
Military Reserve Fund	28,06,737	13,11,222		89,47,919
-				
<u>.</u> • .		. 19		
, -				

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

ion L.—Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

				AMOUNT ACCO	OF EACH UNT.
Major Hrad.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Major He	AD TOTAL.
	Account.			Central.	Provincial.
			-	_Ht	R
tions to the Central ament by Provincial aments.	78	Contributions to the Central Government by Provincial Governments.	598	•••	950
neous Adjustments be- Central and Provincial nments.	79	Miscellaneous Adjustments, etc	597	+3,011	—3,011 -
		Total .		+3,011	-3,011

- 1. This section comprises two separate major heads:—
 - (i) Contributions to the Central Government by Provincial Governments.
 - (ii) Miscellaneous adjustments between Central and Provincial Governments.

The former head hitherto recorded the contributions payable by the Provincial Governments to the Central Government under rule 18 of the Devolution Rules. In view of the complete and final remission of the Provincial contributions with effect from the year 1928-29, it is now confined to contributions, if any, levied by the Governor General in Council under rule 19 of the Devolution Rules.

The second head records such miscellaneous adjustments between the Central and the Provincial Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be exhibited under the appropriate service heads. The principle of making such adjustments under the appropriate service heads has been rigidly applied from the accounts for 1927-28, with the result that most of the adjustments previously effected through this head are now made under service heads.

2. In these accounts, transfers between the Central and Provincial Governments are shown as plus and minus entries on the receipt side, since the transactions represent a transfer of revenue from one Government to another. This method of exhibition differs from that followed in the purely Central and Provincial accounts published in the respective Budgets, in which the figures are exhibited as receipts and payments.

No. 78ACCOUNT of Contributions to the Central Government by Provincial Governments during the year 1929-30.	butions to	the CENTR.	AL GOVER!	NMENT by	Provincial	GOVERNA	ENTS durin	g the year	1929-30.		7 0
	Government of Madras.	Government of Bombay.	Government of Bengal,	Government of United Provinces.	Government of Punjub,	Government of Burms.	Government of Contral Provin-	Government of Assam,	Government of Coorg.	Total.	
Contribution to provide for the descioncy of Contral Bevenue us compress with Central Expenditure (a).	R\$;	## <u>:</u>	## ;	#	AR :	## <u>=</u>	est :	# ;	#	# :	
				-							
TOTAL CONTRIBUTIONS TO THE CENTRAL GOVERNMENT	E	:	:	E	ŧ	=	1	1	:	:	
(s) The ee	omplete and final red	(s) The complete and final remission of sontributions under Derolation Rales 17 and 18 488 seactioned with effect irous the year 18735-29.	tlons ander Derola	tion Rales 17 and 1	.8 was sanctioned w	ith effect from the	rear 11738,289.				

o. 79.—ACCOUNT of Miscellaneous Adjustments between Central and Provincial Governments during the year 1929-30.

[Credits + Debits - to Provincial Revenues.]

	R	8
Government of Bombay.		
Provincial to Contral (Reserved).		
account of the value of non-postal stamps in stock on the 1st April 1921	3,011	-3,011
NET ASSIGNMENT FROM PROVINCIAL TO CENTRAL .		-3,011

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1929-20.

Section M.-Extraordinary Items.

Revenue, Rs. 2,88,79,455

;

Expenditure, Rs. 34.010.

				AMOUNT OF E	ACH ACCOUNT.
Major Hrad.	Number of Account.	DETAIL OF ACCOUNTS.	Page.	MAJOR HE	AD TOTAL.
				Revenue.	Expenditure,
				; R	R .
Extraordinary Receipts	. 79▲	Receipts Central .	600	1,88,91,440	- 000
: <i>:</i>	1 '	Receipts Provincial .	60 0	84,85,015	
Extraordinary Payments	79B	Expenditure Central .	601	**	6,062
	1	Expenditure Provincial	801	•1•	27,948
Transfers to Revenue Reserve	79C	Receipts and Expenditure	:	1	
Funds.		Provincial	602	15,00,000	***
		Total · .		. 2,83,79,455	34,010

This section, with the two major heads 'XL—Extraordinary Receipts' and '52—Extraordinary Payments', was opened for the first time in the accounts for 1923-24 for the record of special receipts and charges of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and Provincial Governments. They do not include receipts of a capital nature connected with expenditure already debited to a capital head, which are recorded by deduction from expenditure debited under that head. Two additional major heads were provisionally opened in this section to exhibit in the Revenue Account the transfers to and from the Revenue Reserve Funds created by the Government of India and the Government of the Punjab—vide Note on Revenue Reserve Fund, page 657. These major heads in the Revenue Section, as well as the head "Revenue Reserve Fund", may possibly be discontinued from 1930-31.

				Растінства Сочининий	KRINENTS.			
	Contral Government.	Government of Bombay,	Government of Bengel.	Government of Punjab.	Government of Burma.	Government of Central Provinces and Berar.	Total,	Total Central
REGRIPTS IN JADIA.	#	##	#	æ	#	#i	#	A#
Stie of land	•	3,25,181	5,08,250	59,78,302	2,61,728	28.23.88	70,71,461	70,71,461
Sale of other Government assets	(a) 1,55,00,000	27,655 8,127	: :	(b) 13,75,852	: :		18,78,979	1,68,78,979
Deduct—Refunds •	1,55,00,000	8,55,943	6,06,250	78,54,304 27,434	2,61,728	\$4,234 	85,12,479 27,464	2,40,12,479 27,464
NET RECEIPTS IN INDIA	1,55,00,000	3,55,933	5,06,250	73,26,870	2,61,728	34,234	84,85,015	2,39,85,015
RECEIPTS IN ENGLAND. Secretary of State.	æ		-					
Stare of receipt from the German Government in respect of Reparations under the "theorem" Scheme and under the "Young" Plan for period 1st March 1929 to 28th February 1930	245,174	:	:	:	i	i	:	
High Commissioner. Barnings of Enemy Ships appropriated to Revenue	7,928	:	:	:	:	:	:	
TOTAL BECEIPTS IN ENGLAND	252,402							
Ditto converted into Bs. at £1 =Bs. 18½	33,65,369 29,081	: :	: :	: :	: :	: :	: :	83,65,359 29,081
Total India and England	1,88,94,440	3,55,933	5,06,250	78,26,870	2,61,728	84,234	84,85,015	2,73,79,455
AND SECTION OF SECTION		The Comment of the Comment of the Assembly	he Cormon Literia	offen Account.				

(a) Represents transfer to revenue from the Personal Ledger Account of the Controller, Local Clearing Office (Enemy Pebts), in respect of the German Liquidation Account.
(b) Consists mainly of interest due on the unpul portion of sale proceeds of Government Lands in Canal Colonies and rent realised for temporary cultivation of Colony Lands prosposed to be sold.

No. 79-B.—ACCOUNT of EXTRAORDINARY PAYMENTS CHARGED AGAINST REVENUE during the year ended 31st March 1930.

during the year ended 51st March 1950.	
CHARGES IN INDIA.	Ħ
CENTRAL GOVERNMENT.	
Irrecoverable temporary loans written off (Controller, Local Clearing Office)	6,062
-	
GOVERNMENT OF BURMA (Reserved).	
Expenditure in connection with the construction of the Mingaladon Cantonment	23,078
Adjustment of the cost of land relinquished by the Burma Railways	4,875
Total Provincial Government .	27,948
Total Extraordinary Payments .	84,010

No. 79-C.—ACCOUNT of TRANSFERS FROM THE REVENUE ACCOUNTS TO THE REVENUE RESERVE FUND of the Government of the Punjab during the year ended 31st March 1930.

	G	OVERN	MENT	or P	oniab.		-						R
Transfers to the Fund	•	•	•	•	•	•	•	•	•	•	•	•	•••
Transfers from the Fund		•	•	•		•	•	•	•	•	•		15,00,000
				Set Tr	ansfers	s from	the F	'nnd d	oring	the ye	ar		15,00,000

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Public Works Establishment and Tools and Plant.

Expenditure Rs. 6,67,63,700.

	No. of	No. of Detail of Account. Page.					73	ANGULT OF RACE ACCOUNTS		
	Account.	17FT.	IL OF	Accol	JNT.		1	rage	Detail.	Expenditure.
										R
Public Works Establish- ment.	80	Expenditure		•				607		6,30,67,392
Public Works Tools and Plant ordinary	81	n	٠	•	•	•	•	609	1	36,94,308 6,67,63,700

stablishment and Tools and Plant charges in the Public Works Department and the method of distribution thereof among the various major heads.

Establishments employed by the Public Works Department are generally pint establishments employed on works charged under two or more major eads. The establishment charges of a Public Works division or office are 1 the first instance recorded under a single major head under which the division or office is classified for the purpose. At the end of the year, they are istributed amongst the various accounts which record the expenditure of the 'ublic Works Department, in proportion to the works expenditure under ach head affected. Any special establishment which is wholly employed n a work is, however, entirely charged to that work and is not included in hese pro rata calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation or navigation rorks and the like or on the assessment, etc., of connected revenue, is harged direct to the Irrigation revenue account.

2. Similar remarks apply to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, by which is meant tools, plant or machinery obtained to meet he special requirements of a particular work or project, is treated as a direct sharge to the work or project concerned.

No. So.—ABSTRACT ACCOUNT of EXPENDITURE on ESTABLISHMENT of the Public to the total expenditure

					Indi	a General							İ	
	Military Engineer-in- Ci.icf.	New Capital, Dellin.	Delhi Province	Vierogal Befalos.	Sımla İmpellal Circle.	Port Blair.	Rapulans.	Central India.	Hyderabad.	Other Items.	Kabul Legation.	Independent Potann Gulf Division	Total	Germal No.
Establish ment.	R	H	R	R	R	R	R	R	R	R	R	R	R	
Chief Engineer ipedial Officers superinter ding Engineers superinter din		41.750 2,95,835 58,511 1 88,455 14,608	5,238 1,392	12,700 67,590 J	32,964 ,26,975	50,236	58,275 83,329 3,849	52,026 53,029 	 12,110 	62,190		6,262	41,750 3,68,266 2,14,476 5,74,878 14,908 3,849	
ment Von-Gazetted and Miscellaneous Estadishment Pensionary Charges Patablishment Charges ment		 11,90,414	384 38,468 	•••			3,427 3,278 26,275		•••				3,811 12,35,693 3,278	
ed in England . Total Establishmeat .		17,39 876	45,483	50,290	12,105 .,72,044	686 50,922	1,83,433	2,465 1,37,520	12,110	£2.190	"	6,202	24,10.120	1
AddCharges by other Pepartments, etc. Deduct-Charges to other Departments, etc.	70,667	5 6,72,855	.38,092	489 ,	47,326	2,699		287	 1,5 67				6,00,248 7,27,178	
GRAND TOTAL	70,687	10,67,021	,83,574	80,779	1,24,718	48,223	1,93,433	1,37,233	10,243	62,190		4,123	43,72,101	7
Distribution of the Grand Total above.			i				;							
raigation, Navigation, etc —		,			i						1		į	
Capital . Revenue (Working Expen-	•••	•••	i			•••	#**	•••						
ses) Works for which no Capital Accounts are kept	•••	••			•••	***	21,847 4,845			•••			21,847 4,845	
Sivil Works, Central Sivil Works, Provincial Sivil Works not charged to	70,667		5,83,574	,	1,24,718	48,223	1,56,741	1 87,233	10,2 43 	62, 190		4,123 	12,78,401	
Revenue New Capital at Delhi Dutlay on Agricultural Im- provements	.:	10,67,021	•	***	•••	••			o"'		•••	•••	10,67,021	1
Capital outlay on Industrial Development		. ;	•••			•••	••• 	 				•••		
Total -	70,667	10,67,021	5.83.574	80,779	1,24,718	48.223	1,83,438	1,37,233	10.243	62,190		4,123	28,72,204	
Total cost of Works and Repairs.										-				1
Irrigation, Navigation, etc.—	i İ				[<u> </u>							
(Capital . Revenue (Working Expenses)							64,320						64,820	
Works for which no Capital Accounts are kept .							1,641						1,641	-
Civil Works, Provincial Civil Works not charged to	3,04,086		40,32,562	4,11,029 	3,40,140	1,66,625	6,40,616	4,83,695	46,52	3	2,05,843	10,711	66,42,06	9
Revenue New Capital at Delhi Outlay on Agricultural Im- provements		72,07,284			•••		•••		:::	•••		•••	72,07,28	14
Capital outlay on Industria Development			•••			.,.								-
Total Works and Repairs	3,04,986	72,07,28	40,32,562	4,11,029	3,40,140	1,66,625	7,06,577	4,83,630	46,52	3	2,05,842	10,711	1,89,15,9	114
Precentage of Net Total Ketablishment on Total Works and Repairs		7 14.85	14.47	19-65	86.67	28.94	25-96	28.8	22.0)2	he?	38:49	17:0	4

No. S1.—DETAILED ACCOUNT of EXPENDITURE on Ordinary Tools and Plant of the Public during the year

					India Get	TERAL.			•		
	Military Engineer-in-Clife.	Now Captial, Delbs.	Deihi Pionnes.	Vicerogal Estates.	Simla Imperial Circle.	Port Blaze.	Raputans.	Central Indus,	Hyderabad.	Independent Persian Gulf Drrision.	Serial No.
	13	R	R	R	R	R	R	R :	R	R	
New Supplies.	11	π	10	"				!	1		
Scientific Instruments and Drawing Materials.		1,664		3	70		157		46		1
Plant and Machiner	•••	11,100	5,355	1,639	-17	89	9,439	6,701			2
Cools	,			1,438	501	1,864	1,173	1,287	190		3
Navigation Plant	•••				.			•••			4
Camp Equipage	•••			•••	}			•••			5
.ive-stock	•										6
Office Furniture	•••	-485			24		324	100			7
Miscellaneous	••	45,368									8
TOTAL NEW SUPPLIES .		57,647	5,355	3,080	578	1,958	11,093	8,091	236		ç
Repairs and carriage		45,680	25,600	1,060	898	1,488	18,755	9,389	216	34	1
. TOTAL CHARGES .		1,03,277	30,955	4,140	1,476	3,439	24,848	17,480	452	34	1
4dd—Charges by other Departments, etc.	4,657		41,944		•••	,,,				••	1
TOTAL .	4,657	1,03,277	72,899	4,140	1,476	3,439	24,848	17,490	452	34	1
Deduct-Charges to other Departments,	,	53,585			406	182		64	70	145	1
etc.	4,657	49,392	72,899	4,140	1,070	3,257	24,818	17,416	382	-111	1
Distribution of the Grand Total			· · ·								
Irrigation, Navigation, etc.—					ı						
Capital					••			•••	,	•] 1
Revenue (Working Expenses)							2,262	•••] 1
Works for which no Capital Accounts are kept.						•••	57			•••	
Cavil Works, Central	4,657		72,899	1,140	1,070	3,257	22,529	17,416	382	111	1
Civil Works, Provincial				•••	ļ		•••				1
Civil Works, not charged to Revenue										,	
New Capital at Delhi	•••	49,892		•••							
Capital outlay on Industrial Development.			.,		1						
Perat .	4,657	49,392	72,899	4,140	1,070	3,257	24,848	17,416	382	-111	

WORKS DEPARTMENT and its distribution to Heads of the FINANCE AND REVENUE ACCOUNTS ended 31st March 1930.

	INDIA General,		e.												
Serial No.	Total,	Baluchisten.	North-West Frontler Province.	Madras,	Bombay.	Dengal.	United Provinces,	Punjab.	Barma,	Bihar and Orksa.	Central Provinces.	Абваш.	Goorg.	Shan States Fodoration.	TOTAL
	Æ	R	R	æ	R	Ħ	R	R	Æ	R	R	R	æ	æ	R
1	1,940	1,933	3,998	42, 193	46,920	7,087	7,985	43,722	15,979	i 18,248	3,701	6,898			2,00,601
2	34,309	2,252	25,884	1,29,443	1,22,464	69,675	49,909	5,85,989	2,03,387	31,389	21,597	75,755	32.614	10.729	13,45,376
3	6,458	216	4,383	46,614	67,390	14,387	96,816	84,390	87,548	12,417	19,335	37,546	3,017	1,086	4,31,593
4				103	 -18,179	2,778	8,342	13,659	189	14,087	65				15,988
5		1,648	870		20,791	1,476	5,660	10,643	7,508	205	112	2,008		•••	50,923
6	•••		•••	190	950		-94	2,623				100		•••	3,768
7	—37	433	2,298	23,230	31,854	7,858	18,892	39,431	8,123	13,614	5,271	6,842			1,57,284
8	45,868	•••		•••			•••							***	45,868
9	88,033	6,482	37,388	2,41,770	2,71,670	1,03,256	1,82,510	7,30,452	2,72,679	89,960	50,081	1,29,149	35,661	11,815	22,50,901
10	98,068		5,538	96,649	2,65,903	1,36,775	2,05,081	2,72,919	2,05,970	98,533	1,74,931	61,111	9,753	16,812	16,41,421
11	1,86,101	6,482	42,919	8,82,419	5,36,973	2,40,031	3,87,571	10,03,371	1,78,649	1,88,493	2,25,012	1,90,260	45,414	28,627	88,02,322
12	46,601	18,611	85,710	 	5,757	9,777		2,106		***		i I	•••		1,67,562
13	2,82,702	25,098	1,28,629	3,32,419	5,42,730	2,48,808	3,87,571	10,05,477	4,78,649	1,88,493	2,25,012	1,90,260	45,414	28,627	40,59,884
14	34,753	40	•••	1,630	₹5,051	90	373	1,60,070	11,988	2,957	97,129	2,106	341	16	3,63,576
15	1,77,950	25,053	1,28,629	3, 30 ,7 89	5,17,679	2,48,718	3,87,198	8,45,407	4,66,661	1,85,536	1,27,883	1,81,154	45,070	28,581	36,96,308
			<u> </u>												
16			6,253	34,159	1,07,491	37,563	1,64,978	61,956	1 32,957	15	-85,096				3,60,281
17	2,262	679	12,629	47,636	39,497	45,630	1	5,82,861	•	64,593	5,450			***	9,64,469
18	57	5,764	24,037	48,782	23,735	26,319	1,826	20,983		14,173	7,639	2,099	769		2,04,996
19	1,26,239	18,610	85,710	1,652	8,325	10,484	• •••	881	1,104	1,493	307	1,441	118		2,56,359
20				1,98,300	2,81,474	l 1,26,597	1,00,645	1,63,142	3,15,374	1,05,262	1,82,401	1,71,197	44,188	23,376	17,11,956
21	•••		i !	260	37,157	2,120	44,930	15,469	•••		17,182	6,417		5,205	1,48,740
22	49,392			•••			•••		•••		,			411	49,393
23								115	•••						111
24	1,77,950	25,058	1,28,629	3,30,789	ō,17,679	2,48,718	3,87,198	8,45,407	4,66,661	1,85,536	1,27,883	1,81,154	45,070	28,581	36,96,30
60 M	Γ'' '	1			1	1	1	<u> </u>		1	1	1	1	ł	1

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1929-30.

Sections N. to W.—Debt, Deposits and Advances.

Receipts. Rs. 8,36,92,76,312. Disbursements, 7,96,78,42,425.

Major Head.	No of Account.	DETAIL OF ACCOUNTS.	Page.	Receipt s.	l'isbur-ements.
V. Public Debt	82 82B	CENTRAL GOVERNMENT. Statement of Public Debt Statement of Utilisation of Debt	619	1, °4,74,57,°27	R 1,44,24,35,648
). Unfunded Debt	83	Special Loans	621 624 ,	•••	89,600
2) 2)	84 85	Treasury Notes	624 625	29,58,229	14,75,731
	86 {	Post Office Cash Certificates	625	7,16,00,711	4,43,76,963
P. Deposits and Advances .	86A	Savings Bank Deposits	638 638	43,10,49,337 31,02,91,655	32,90,93,512 31,01,34,319
11	27-J3	Railway Depreciation Fund	178	12,59,42,103	11,76,18,314
/)))	440-I&r(Railway Reserve Fund	175 ፡ 282 & !	42,45,496	2,08,21,706 2,66,914
"	41-I {		292	#25,40,4800 !	~,00,0±±
2) 2)	88 89	Deposits of Local Funds Sinking Funds for Central Loans	636 638 :	27,55.12,817 1,60,15,029	27,58,14,120 33,34,849
"	App. A	Other Appropriations for reduction or	000		00,02,020
	89	avoidance of debt Sinking Fund Investment Account	638	4,97,69,000 16,16,829	42,819
13 99	89A	Sinking Fund for Loans granted to Local	1		42,010
		Bodies, etc.	ს39 ¦	4,11,516	•••
,,	€9-B	Deposit of the Road Development Fund .	640	1,07,26 759	•••
))	90 93	Deposits of Branch Line Companies	641 650	3,73,725 87,28,30,303	2,36,691 89,29,11,473
,,	93-A	Gain or loss on revaluation, sale, etc., of		01,20,00,000	08,28,11,410
59	94	assets of the Paper Currency Reserve Exchange on Remittance Account	654	31,06,375	6,18,79,283
))))	94-A	Revenue Reserve Fund	658		•••
	(Gold Standard Reserve . Gold Standard Reserve - Reserve Equali-	•••	90,58,22,524	£0,58,13,10¢
20	App.A.	sation Fund		59,02,788	58,47,233
!	5	Paper Currency Reserve	{	40,89,64,918	40,89,64,918
33		Discount Sinking Fund	•••	30,06,11,830 29,27,000	31,17,54,013 1,77,59,207
	App. A	Suspense Miscellaneous	;	2,23.64.904	58,92,160
,,		Military Reserve Fund	59 4	1,83,86,964 13,41,222	1,52,85,871
Q. Loans and Advances by	77-E	Advances and Repayments— Advances to Provincial Loans Fund	660	7,00,98,071	10 ທຣ ຄະ ດດດ
the Central Government .	95 {	Other Loans and Advances	661	£0,27,526	12,05,25,000 2,96,12.013
T. Remittances V. Balances of Provincial Gov-	App.A	Receipts and Payments	•	1,93,06,74,596	1,93,57,87,008
ernments	App A	Balances of Provincial Governments		•••	8,70,75,698
W. Cash Balance	1799	Opening and Closing Balances	679	16,19,82.765	84,27,91,360
	,		_	7,95,50,12,939	7,63,77,39,575
at 20 111 To-14		PROVINCIAL GOVERNMENTS.	000		7.00 hun
N. Public Debt P. Deposits and Advances	82-A 87	Statement of Public Debt	620 6 34 +	37,69,971	1,89,700 2,04,99,502
29	"	Transfer from Famine Relief Fund Sinking Funds for Provincial Loans	638	1,17,43,259	8,37,527
;; ;;	89 App. A.		000	42,10,731	2,03,095
-	}	ance of debt Sinking Fund Investment Account	688	66,66,413	39,98,192
99 93	89 89A	Sinking Fund for Loans granted to Local	i	•••	59,95,192
		Bodies, etc. Depreciation Reserve Funds—Commercial	639	852	•••
23		Concerns	1	8,27,801	1,39,424
>>	93 4	Depreciation Reserve Fund for Forest	651	56,522	,
~	1	Tiamway . Depreciation Reserve Funds—Government		00,022	•••
22	ا ، ا	Presses	638 638	5,20,401	3,99,929
)) 29	94-A App. A	Suspense		43,590 4,26,760	15,00,000 1,94,431
29	",	Miscellaneous		1,78,209	3,66,714
R. Loans and Advances by Provincial Governments	96	Advances and Repayments	667	3,41,64,117	3,85,31,635
S. Advances from Provincial Loans Fund	86A	Ditto dittu	683	17,85,64,071	12,72,27,221
V. Balances of Provincial Governments	10&11		58&55	17,30,91,176	19,60,15,480
Molecumding	10011	- Frame has sooned sommons			
		'	Í	41,42,63,973	33,01,02,850
	1		ľ	 j.	**************************************
		TOTAL CENTRAL AND PROVINCIAL GOV-	İ	8,36,92,76,312	7,96,78,42,425

Section N.—Public Debt.

The Public Debt of India may be discussed under the following head ings:—

(a) The debt of the Central Government.

- (b) The debt of the several Provincial Governments.
- (c) The classification of the debt.

Public Debt of the Central Government.

2. The Public Debt of the Central Government is divided in the accounts into two classes, (a) Permanent and (b) Floating Debt. 'Permanent Debt' includes all debt which, at the time when it is raised, has a currency of more than twelve months. The term 'Floating Debt' is applied to borrowings of a purely temporary nature, such as treasury bills and ways and means advances from the Imperial Bank or the Gold Standard Reserve with

a currency of not more than twelve months.

- 3. The Public Debt of the Central Government consists of rupee loans raised in India and sterling loans raised in England. At the end of 1929-30, the rupee loans bearing interest amounted in round figures to Rs. 4,70 crores and the sterling loans to £364 million, or a total interest-bearing debt of Rs. 9,55 crores if the sterling figures be converted into rupces at the rate of 1s. 6d. the rupee. The sterling debt includes £18,500,000, £3,500,000 and £1,250,000 on account of Debenture Stock of the East Indian Railway, the Great Indian Peninsula Railway and the Burma Railway Companies, the liability in respect of which was assumed by the Sccretary of State on the termination of the contracts with the Companies on the 1st January 1925, the 1st July 1925 and the 31st December 1928, respectively, and also £51,858,611 on account of the balance of the capital liability involved in the purchase of Railways under redemption by Annuities, which was transferred to General Revenues on the separation of Railway finances from the general finances of the Government of India. There is, besides, a small balance of rupee debt not bearing interest, amounting to Rs. 30,52,025, which represents the unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loans; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also charged to Revenue. Similarly, the balance of £153 under 'Debt not bearing Interest' in England represents the balance of India 7 per cent. Stock which remained unredeemed through the failure of the holders to return to the Bank of England the forms of application issued to enable them to secure payment.
- 4. Funds are also raised by the Secretary of State by the issue of Debentures through Railway Companies working State lines. The interest on these is guaranteed by the Secretary of State, but they are not in the nature of direct obligations incurred by him and are not therefore included in the Public Debt of the Government of India. The funds raised in this manner to end of the year 1929-30 are shown in Account No. 25-A.

Public Debt of Provincial Governments.

- 5. Under the borrowing powers conferred on them by Section 30 (1a) of the Government of India Act, 1919, the Local Governments are empowered to raise loans in the open market, a privilege which was, prior to the Reforms, reserved to the Government of India. The purposes for which and the conditions under which loans may be raised by Local Governments are laid down in the Local Government (Borrowing) Rules. Up to the end of 1929-30 three Local Governments only the Governments of Bombay, the United Provinces and the Punjab, raised loans in the open market in exercise of these powers.
- 6. Rule 3 of the Local Government (Borrowing) Rules confers on the Government of India such powers as are necessary to secure the co-ordination of public issues of the several Governments in India and to minimise the disadvantages of competition between the various borrowing authorities.

In cases where it is considered impolitic for a local Government to raise a loan in the open market or where a local Government has not the advantage of a borrowing market of its own, the Central Government generally comes to the assistance of the local Government by the grant of advances from its own resources.

Up to 1924-25, the advances granted by the Central to the Provincial Governments were recorded in the accounts under the head "Section S— Loans between Central and Provincial Governments". The amounts advanced by the Government of India were debited to this head in the Central section of the account by corresponding credit to an identical head in the Provincial section. Similarly, repayments by Provincial Governments were credited as receipts in the Central section by corresponding debits to that head in the Provincial section of the accounts. every entry in the Central section, there was a corresponding entry in the Provincial section of the account. The liabilities of each Government in respect of advances from the Government of India were shown in Account No. 82A, and on the assumption that the advances came out of the general borrowings of the Central Government the outstanding liabilities at the end of each year were deducted in Account No. 82 from the total debt of the Government of India in order to arrive at the net debt of the Central Government.

Since the establishment of the Provincial Loans Fund with effect from the 1st April 1925 (see page 629), all transactions between the Central and Provincial Governments are passed through the accounts of that Fund. The outstanding liabilities of Provincial Governments to the Government of India on 31st March 1925 were also transferred to the Fund on the 1st April 1925.

The institution of the Provincial Loans Fund necessitated certain important changes in the accounting arrangements, which are described below:—

- (1) As explained above, the outstanding liabilities of the provinces to the Government of India were previously deducted from the total debt of the Central Government in Account No. 82, and the net debt of the Central Government was then distributed between "Debt utilised for Commercial Departments" and "Ordinary debt" in Account No. 82B. One of the objects underlying the constitution of the Provincial Loans Fund is to secure that the debt of the Provinces should be clearly distinguishable from the debt of the Central Government, instead of being included with it, as formerly, in a single set of accounts. It has therefore been decided to omit the deduct entry in Account No. 82, and to treat the advances by the Government of India to the Provincial Loans Fund as a separate division of the Public Debt of the Central Government in Account No. 82B.
- (2) Up to 1924-25, Account No. 82A included loans raised by Provincial Governments in the open market as well as advances from the Government of India. This method of exhibition was adopted in order to bring together in one account the total indebtedness of the Provinces. As, however, liabilities to the Provincial Loans Fund cannot be strictly regarded as Public Debt of the Provincial Governments, form of Account No. 82-A has been so revised as to confine it to loans raised by the Local Governments in the open market, the transactions of the Provinces with the Provincial Loans Fund being shown in the same detail as hitherto in Part Account No. 86-A. The total indebtedness of the Provincial Governments is shown in Account No. 82-B, in which loans raised in the open market and advances from the Provincial Loans Fund are brought together.

N. to (W.-Debt, Deposits and Advances.

Classification of Public Debt.

- 7. The bulk of the debt of India has been raised for the construction of Railways and Irrigation Works, the yield of which normally exceeds the interest payable on the corresponding portion of the debt. Accordingly, the debt of India was, prior to 1921-22, classified in the Finance and Revenue Accounts as (1) Railway Debt, (2) Irrigation Debt, and (3) Other Debt, to which two other divisions were added in recent years, (4) New Capital at Delhi and (5) Bombay Development Loan. Of the above, items (4) and (5), except that section of the Bombay Development Scheme for which separate Revenue Accounts have been opened, cannot strictly be regarded as separate divisions of the Public Debt, as no interest has hitherto been charged to the accounts of these projects in respect of the capital expended thereon. On the other hand, new divisions have come into existence owing to the application of borrowed funds to capital expenditure in the Posts and Telegraphs and other Commercial Departments of the Central Government, and to capital works undertaken by Provincial Governments as a result of the borrowing powers conferred on them under the Reforms Scheme. The Statement regarding classification of debt has therefore been recast so as to show in respect of each Government:—
 - (1) The total debt.
 - (2) The expenditure debited to the capital accounts of Commercial Departments (including investments in Government Commercial Undertakings).
 - (3) The excess of (1) over (2), known as "Ordinary Debt".

The calculation of the figures of capital debited to Commercial Departments is shown in account No. 82-B., that relating to Railways, which is rather complicated, being detailed in foot-note (a) to the account.

The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, whether it has been financed from loans raised by Government or otherwise The following are the sources, apart from loans, from which such capital outlay is financed.—

- (1) Ordinary Revenue.
- (2) Surplus cash barances
- (3) Savings Bank deposits.
- (4) Net receipts under other deposits and advances.
- 8. It follows from the foregoing explanation that the funds devoted to capital expenditure in any year ordinarily exceed the money raised for the purpose, and that the actual method explained above of calculating the amount of debt utilised for Commercial Departments results in a gradual increase of this amount and an equivalent decrease in the unproductive debt corresponding roughly to the extent to which funds raised otherwise than by borrowing are devoted to capital outlay on commercial undertakings. The operation is reversed in years in which, owing to unfavourable financial conditions, funds obtained by loans are used in the ordinary disbursements of Government.



9,49,70,600 47,00,000 9,90,01,200 21,55,13,100 58,99,72,700 1,00,00,000 9,05,69,700 9,53,79,100 1,50,00,000 019,11,76,62 36,60,84,350 2,90,52,400 34,94,98,400 380,02,08,10,1 7,88,12,500 21,45,58,200 22,13,73,775 29,14,23,000 25,98,05,600 5,54,12,000 16,77,22,000 2,83,14,900 4,63,89,800 and DISCHARGE OF, DEBT, during the Year ended 31st Amount 31st March 1980. 11,32,700 82,75,400 5,25,800 3,32,400 31,76,400 1,27,08,900 2,66,200 Transferred to other Loans. (a)1,3385,87,000 28,00,000 22,64,66,738 3,94,62,000 3,51,06,200 4,86,60,200 Debt Discharged. 19,53,79,100 29,49,70,600 1,50,00,000 47,00,000 9,90,01,200 21,66,45,800 24,29,94,348 37,04,16,750 2,93,18,600 35,26,74,800 4,28,71,96,578 29,14,23,000 25,98,05,600 000,00,00,1 9,05,69,700 5,59,37,800 32,19,10,775 69,27,72,700 of the Government of India, showing the Additions to, and Discharge of March 1930, and the amount of Debr at the commencement and close of the Year. 19,49,00,000 11,30,74,500 29,28,28,200 12,88,14,900 21,45,58,200 TOTAL. 3,10,700 24,56,400 12,61,500 .38,800 55,66,800 1,26,84,200 Transferred from other Loans. 37,24,72,100 3,10,49,100 20,14,23,000 Additions to Debt. : : ; : 19,49,00,000 1,00,00,000 9 05,69,700 9,53,79,100 29,49,70,600 1,50,00,000 47,00,000 9,90,01,200 (4)24,26,83,648 36,79,60,350 2,92,79,800 34,71,08,000 8,90,20,90,273 1,30,74,500 4,72,65,800 21,45,58,200 22,19,10,776 59,27,72,700 25,93,05,600 21,23,84,300 5,59,37,800 9,28,28,200 Amount 1st April 1929. : FOTAL PERMANNET DEBT OF LYDIA Loau from Maharaja Scindia for State Railway Railnay Losn from Nawab of Rampur LOANS BEARING INTEREST. Permanent Debt. Loan for Indose State Railway IN INDIA. 1842-43 Conversion Loan of 1916-17 1854-55 : 6281 1900-01 1865 War Loan, 1929-47 1930 1935 1932 1931 Bonds, 1933 . Bonds, 1934 . Loan, 1945-55 Loan, 1955-60 Lonn, 1960-70 Loan, 1984-87 Loan 1939-44 No. 82.—ACCOUNT of Public Debt per cent. Bonds, 44 4.5 4 60 33 5.5 42 3 3 1st April 1929. 31st March 1980. Summary. Ra, Rs. Bs. Rs. Debt bearing Interest: In India In England 4,33,35,70,273 4,71,17,47,501 4,70,05,65,935 4,84,81,64,368 9,04,53,17,774 9,54,87,80,298 Debt not bearing Interest: In India In England 52,70,675 6,041 30,52,025 2,041 52,76,716 80,54,066 9,55,17,84,864 9,05,05,94,490

		44	Amount 1st April 1929.	Additions to Dobt.	Transferned from other Loans.	Total.	Debt Discharged.	Transferred to other Loans.	Amount 31st March 1940.
			, pr	æ	##	. #	##	æ	æ
*	Total India, blought forward	<u>·</u>	4,33,58,40,948	1,70,46,47,100	1,26,34,200	6,05,61,22,248	1,33,97,95,388	1,27,08,900	4,70,86,17,900
IN ENGLAND.		_							
LOANS BEARING INTEREST.			eđ	e)	43	cH.	çi	થ	43
Fells II and some Secole			20,564,099	:	:	20,564,099	300,886	:	20,287,474
per cent			39,852,418	:		39,852,418	75,74U	:	39,852,418
# :	•		17,500,000		:	17,500,000		:	17,500,000
100, 20 (LU30-U3) 1		· ·	88,687,884	:	:	88,667,884	:	:	88,667,884
to the second to			77,024,186	:	:	77,024,185	:	:	77,021,185
a the state of the	•		11,539,986	:	:	11,539,986	:	:	11,539,986
Lindia Zi >> >> >> >> >> >> >> >> >> >> >> >> >>				8,000,000	:	020,000,8	:	:	6,000,000
7. 2.4. D. 19.		• ,	1,435,650	:	:	1,435,650	:	:	1,435,650
Mass Indian Ballway 42 per cent. Indicember Described	•		8,000,000	:	:	8,000,000	:	:	8,000,000
Mass, mount femines 9 per cent, aren Decentus cours.		• •	2,000,000	÷	:	2,000,000	:	:	7,000,000
		, ,	3,500,000	:	:	3,500,000	:	:	3,500,000
The state of the s	•	• ,	348,666	:	:	948,006	:	:	348,666
Linkbert Dengal manway a per contraction of the con	· •	, •	426,000	:	i	425,000		:	426,000
South Hullan Heart of se par control of the Control		•	2,701,450	•	:	2,701,450		:	2,701,450
Greek Mullin I culture and the control of the contr	•		3,500,000	:	į	8,500,000	:	:	3,500,000
ner 8 mer cent. Deb		•	1,250,000	•	:	1,250,000	÷	:	1,250,000
Fig. 1929—47) taken over by India	over by India	•	16,721,003	•	:	16,721,003	:	:	16,711,003
Railway Annuities. (d)		`							1000
Mark Eddian Ballway Amuity terminating in 1953 .	•		17,193,715	:	:	17,193,715	410,418	:	16,783,297
The state of the lives Aurolity forminating in 1967	•		2,024,351	:	<u>;</u> ;	2,024,351	89,287	;	1,985,064
Web. 1. Bernath and Dalli Refleren Ammitty forminsking in 1958			6,593,361	:	•	6,593,361	120,304	:	6,478,067
And the state of t		 -	18,972,020	:		18,972,020	732,999	:	18,239,021
dis has madinary & sample for minning in 1956.	•		8,567,274	:	:	8,567,274	189,102	•••	8,878,172
									100

No. 82-A—ACCOUNT of Public Debt of the Several Provincial Governments, showing the additions to, and discharges of, Debt during the year ended 31st March 1930, and the amounts of Debt at the commencement and close of the year.

	Amount 1st April 1920.	Additions to Debt.	Total.	Debt discharged.	Amount 31st March 1930.
	R	Ŧł	R	R	R
Loans raised in open market.					
PERMANENT DEBT.			_		
Government of Bombay.	1				
6) per cent. Bombay Development Loan	9,38,93,300		9,38,93,300		9,38,93,300
Government of United Provinces.					
3 per cent. United Provinces Development Lonn	4,19,37,900		4,19,37,900	60,200	4,18,77,700
Government of Punjab.		_			1
6) per cent. Punjab Bonds, 1933	1,89,35,800	•••	1,89,35,800	87,400	1,88,48,400
54 per cent. Punjah Bonds, 1987	88,09,100	***	88,09,100	42,100	87,67,000
Total	2,77,44,900	•••	2,77,41,900	1,29,500	2,76,15,400
TOTAL LOADS RAISED IN OPEN MARKET	16,85,76,100	•••	16,35,76,100	1,89,700	16,33,86,400

							PROVINGE	Provincial Governments.	g.*			1		
	Reference to Accounts.	Central Government,	Government of Madras,	Government of Bombay.	Government of Bengal,	Government of United Provinces.	Government of Punjab	Government of Burna.	Government of Bihar and Orisa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federal fon,	GRAND TOTAL.
Balance of Debt raised in open Market up to 31st March 1830	82 & 82 A	8 9,55 17,84,364	## :	R 9,38,93,300	## :	H 4,18,77,700	# 2,76,15,400	· # ;	# :	# :	# .	₩ ;	#:	& 9,71,51,70,764
Deduct -Balance of Advances by Central Government to Provincial Loans Fund . Add -Balance of Advances to Provincial Governments from Provincial	95	1,42, 52,01,940	•	:	:	:	:	:	:	•	•	:	i	1,42,52,01,940
1.	86 A	-	15 4" 15 7.8	56.30,93,743	2,68,35,047	26,41,29,476	26,77,84,843	26,77,83,843 2,49,32,741 6,28,54,971		6,14,66,599	2,01,070			1,42,60,15,035
Total Debt and Advances		(C) 8,12,65,82,424	15,49,16,716	65,60,87,042	2,68,35,947	30,60,07,176	29,52,02,213	29,52,02,218 2,49,32,741 6,28,54,971		6,14,65,599	2,00,000	:	:	9,71,59,33,859
Deduct—Capital debited to Comercal Branchense— Railways Posts and Pelecuphs	25 40A & 41B	(a) 7,30 78,52.419 15 78,74 098	1	:	::		::	::	. :	::	13,99.074	::	: :	7,30,93,13,682
Irrigation	16 (1	3,53 40 981 87,66,316 19 080 11	15,78,89,057	28,02,59,728	4,57,06,973	23,58,65,442	32,03,26,619 2ii 01,311	6,80,74,915 6,09,92,413	5,09,92,413 	6,20,78,335			72.944	1,25,90,44,966 87,46,316 2,11,81,632
Vizasaputum Harbour Construction Vight-houses and Light-ships Hydra-Riegric's cleme	9119	1.96,38,736			:::	111	Ţ				; : :	: : :		1,90,38,736 12,821 1,74,59,342
Bombay Development Scheme. Industrial Housing Scheme, etc.		(e)48,28,058	30,81,160	4,72,66,500, 47,18,366	::	::	15,37,682	36,46,292	::	::	::	: .	::	4,72,66,500 1,75,11,558
Undertakings (7) Total Capital Debited to Departments	Commercial	7,53,49,01,458	16,58,92,1.5	33 41,82,493	4 ,65,56,310	23,41,83,070	34,05,87,975	34,05,87,975 7,14,73,507 6,16,28,307 6,56,01,876	5,16,23,307	6,56,01,876	25,22,950	1,99,366	72,944	8,85,77,98,651
Balan								1						
	bited to Com- ebt)	59,19,80,956	•	32,28,04,549	ŧ	7,18,24,105	•	;	12,31,664	:	:	:	:	(b) 98,75,41,275
(II)		:	1,07,78,409	•	1,97,20,393	ŧ	4 53,85,032	4,65,12,766	•	41,36,277	23,22,980	1,99,266	72,944	12,93,56,067
(a) This amount is made up as follows — (b) Capital outlay on construction of State Railways (Column 11 of Account No. 25) (c) Capital outlay on construction of State Railways, Test portion of special of the operation of Sinking Fands (Columns 2 to G and 10 months and 11, Account No. 25), (in) Account No. 25, Column 7) (in) Desiret—Capital Outlay on State Kailways from funds contained by Companies and Ladan States (Account No. 25, Column 7)	tate Radways (Co. orchase of Baiwa) always Lom faud	inmil 11 of Accounties, less portion of Kr. is, contributed by Co	i No. 25) secile debt refeerr sapanles and Lidi	ed dy the operais	on of Sinking Fun 6 No. 25, Celunn	ds (Columns 2 to 7)	G and 10 minus Co	lumns 7 and 11,	Account No. 21	ū,	• • •	Tolle	•••	Bs, (8, 8, 6, 6, 114, 114, 114, 114, 114, 12, 114, 12, 12, 12, 12, 12, 12, 12, 12, 12, 12

Section O .- Unfunded Debt.

The term 'Unfunded Debt' in the Government accounts is applied to a number of interest-bearing obligations relating to funds deposited with Government for various purposes. These are:—

Special Loans.—The bulk of the obligations recorded under this head relates to endowments made by the late King of Oudh for the payment of pensions and stipends to his dependants. The British Government has guaranteed these payments and allows interest at rates which were fixed when the endowments were created. The remaining items consist generally of endowments for specific purposes of a religious or charitable character, such as the maintenance of choultries for travellers, asylums for the poor, etc., which were accepted by Government from private persons at various times.

Treasury Notes.—The main item under this head relates to certain endowments for temples, the liability for which was taken over by the British Government when they acquired the territory of the Bhonsla Rajas of Nagpur. About 1865 the Government decided to issue treasury notes in respect of the capital of the endowments and to pay the annual grants in the form of interest on these notes.

Service Funds.—These represent the balances of certain funds intended for the benefit of Government servants but not under the control of Government, which are allowed to deposit their funds with Government on favourable terms as to interest. The funds of this character at present in existence are the Uncovenanted Service Family Pension Funds in Bengal and Bombay, the Madras Military Assistant Surgeons' Fund and the Bengal and Madras Service Family Pension Fund. The Indian Military Widows' and Orphans' Fund and the Superior Services (India) Family Pension Fund, though under Government control, are classed under this group for the sake of convenience

Saving Banks Deposits and Special Accounts.—The items included under this head may be classed as follows:—

(i) Post Office savings banks, i.e., savings banks established at Post Offices throughout the country with a view to encouraging thrift among the ordinary public. Deposits are received into them subject to certain limitations and bear interest at a fixed rate, at present 3 per cent.

(ii) Post Office Cash Certificates, i.e., certificates issued for money paid into the Post Office, the money being returnable at the end of five years with bonus working at the rates in force during 1929-30, to an average yield of about 5½ per cent. per annum at compound interest. The principal is also repaid on demand at any time within the five years, but without a bonus during the first year and at a bonus based on a reduced rate of yield from the second year till the maturity of the certificates.

- (iii) State provident funds, i.e., funds established for the benefit of Government servants including those of State and Companies' Railways. Deposits are compulsory for certain classes of servants and optional for others. Interest on deposits is allowed at favourable rates, and, in the case of railways, the deposits by the employees are supplemented by contributions from Railway funds. The accumulated deposits are paid to the depositors on the termination of their service with Government and temporary withdrawals are permitted in the interval in certain circumstances.
- (iv) Funds of certain provident associations (mostly under private management) which Government has consented to receive at savings banks rates of interest. Among these funds may be mentioned the General Family Pension Fund, the Hindu Family Annuity Fund, the Bengal Christian Family Pension.

- Fund and the Postal Insurance and Life Annuity Fund. The last of these is a Life Insurance Fund under Government management for the benefit of its servants, in which assurances are permitted up to a maximum of Rs. 10,000 for each life assured.
- (v) Other items.—In connection with the purchase of the Southern Punjab Railway Company and the postponement of a part of the liability at 3 per cent. interest in accordance with the terms of the contract, the whole purchase price (£5,256,631-8-0) has been, for Railway purposes, treated as having been paid during 1929-30, the year in which the Railway became the property of the Government of India, the postponement of instalments being regarded as a matter concerning the General Revenues of India rather the Railway Department. The deferred instalments have, under this arrangement, been brought to account under this head in the accounts of the Secretary of State for 1929-30; see Account No 86.

No. 83.—ACCOUNT showing the Additions to Special Loans, and Special Loans Discharged, and the Balances, for the year ended 31st March 1930.

	Balance, 1st April 1929	Additions to Special Loans.	Тотар.	Special Loars Discharged.	Balanc e, 31st March 1930.
India General.	7	7.		73	
Endowment by Raja Kalisankar Ghosal for Benares	# # # # # # # # # # # # # # # # # # # #	₩	H.	R	R
Blind Asylum (5 per cent.)	48,000		48,000	•••	48,000
Appropriation for the maintenance of Madho Rao (4 per cent.	6,68,000		6,68,000	•••	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000		1,54,000	•••	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	•••	80,500	• • •	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41.769		41,769	••	41,769
Deposits of the Monegar Choultry (4 per cent.)	66,879	• •	66,879	••	66,879
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	•••	10,000	• • •	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	•••	40,000	•••	40,000
Total .	11,09,148	•••	11,09,148	• • •	11,09,148
Волвул.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	***	9,11,548	***	9,11,548
United Provinces.					
Endowments by the late King of Oudh, 1st Loan (6 per cent.)	(a) 27,03,682	•••	27,03,682	21,912	26,81,770
Endowments by the late King of Oudh, 3rd Loan (5 per cent.)	99,20,749		99,20,749	16,739	99,04,010
Endowments by the late King of Oudh, 6th Loan (4 per cent.)	14,13,584		14,13,584	949	14,12,635
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	`	3,00,000	•••	3,00,000
Total .	1,43,38,015		1,43,38,015	39,600	1,42,98,415
Pufjab.				~	
Endowment in favour of the Lawrence Asylum at Murroe (5 per cent.)	10,000		10,000	•••	10,000
GRAND TOTAL .	1,63,68,711		1,63,68,711	39,600	1,63,29,111

No. 84.—ACCOUNT showing Issues and Payments of Treasury Notes, and the Balances, for the Year ended 31st March 1930.

	Balance, 1st April 1919.	Issues fu 1929-30.	Total.	Payments in 1929-30.	Balance, 81st March 1980.
İndia Genebal.	1 }:	B	Ŧ.	11	R
Treasury Notes at 33 per cent. on account of Soldiers' Savings Bank Deposits	2,500	•••	2,500	,	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	8,78,800		3,73,800	•••	3,73,800
Non-transferable Treasury Notes at 4 per cent.	7 1,619	***	71,619	•••	71,619
TOTAL .	4,47,919		4,47,919		4,47,919

⁽a) Differs from last year's closing balance by reason of correction since made.

). 85.—ACCOUNT of Sums received from Service Funds bearing Interest, and Repayments, and the Balances due to such Funds, for the Year ended 31st March 1930.

	Balance, 1st April 1929.	Receipts in 1029-So.	Total.	Repayments in 1929-30.	Balance, 31st March 1930.
INDIA GENERAL. DEPARTMENTAL. ian Military Widows' and Orphans' Fund (Rupes	R (a) 11,387	æ	R	R	R
Branch)	11,387	1,494	12,8 8 1 (12,881
MADRAS. itary Assistant Surgeons' Fund	(a) 3,91,554	19,232	4,10,786	13,122	3,97,661
Bombay. covenanted Service Family Pension Fund	35,15,158	2,54,900	37,70,058	3,18,153	34,51,905
BENGAL. ngal and Madras Service Family Pension Fund	13,84,351	97,074	14,81,425	34,493	14,46,992
ngal Uncovenanted Service Family Pension Fund .	91,20,790	5,78,931	96,99,721	10,53,504	86,46,217
Total .	1,05,05,141	6,76,005	1,11,81,146	10,87,937	1,00,93,209
TOTAL INDIA .	1,44,28,240	9,51,631	1,53,74,871	14,19,212	1,39,55,659
ENGLAND. Secretary of State. dian Military Widows' and Orphans' Fund (Sterling Branch)	£ 232,765	£ 52,181	£ 284,896	£ 2,868	£ 282,028
perior Services (India) Family Pension Fund .	199,874	98,364	297,738	1,373	296,865
Total England	432,139	150,495	582,634	4,241	578,393

O. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES OF SAVINGS BANKS, including Post Office Cash Certificates, State Provident Funds and Special Accounts, for the Year ended 31st March 1930.

	Balance, 1st April 1929.	Receipts in 1929-30.	Transfers.	TOTAL.	Repayments in 1939-30.	Transfers.	Balance 819t March 1930.
	R	B.	R	R	Ð	B.	13
Post Office Cash Certificates.						·	
epartmental—India General	32,30,26,085	7,16,00,711	•••	39,46,26,796	4,45,76,963	•••	85,00,49,883
Post Office Savings Bank Deposits. epartmental—India General	(a) 34,49,18,654	27,27,59,588		61,76,78,242	· 2 4,64,03,194	•••	37,12,75,048
Provident Funds, STATE RAILWAY PROVIDENT INSTITUTIONS. CIVIL.							
India General	1,15,328	33,187		1,48,515	2	•••	1,48,518
DEPARTMENTAL.	(a)						-
India General	22,26,51,408	3,43,86,824	•••	25,70,38,232	1,74,74,767	•••	28,95,63,465
Bombay	24,074	8,057	•••	27,131	•••	•••	27,131
Total .	22,26,75,482	3,43,89,881	•••	25,70,65,363	1,74,74,767	•••	23,95,90,596
OTAL STATE RAILWAY PROVIDENT INSTITUTIONS	22,27,90,810	3,44,23,068		25,72,13,878	1,74,74,769	•••	23,97,39,109
COMPANIES' RAILWAY PROVIDENT FUNDS.							
epartmental—India General	13,50,88,818	2,20,62,787	• 13	15,71,01,050	1,09,28,418	***	14,61,72,632
	36,78,29,123	5,64 85,805		41,43,14,928		•••	38,59,11,741
Carried over	16,79,44,739	84,43,60,299	•••	1,01,23,05,038	29,09,80,157	•••	72,13,24,88

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS, and SPECIAL ACCOUNTS, for the Year ended 31st March 1930—contd.

-contd.							
	Balance, 1st April 1929.	Receipts In 1929-30.	Transfers.	Total.	Repayments in 1929-30.	Tiansfers.	Balance, 31st March 19.6.
	R	R	R	R	R	R	
	66,79,44,739	34,43,60,299		1,01,23,05,038	29,09,80,157		72,13,24,881
Brought forward	·{ 35,78,29,123	5,64,85,805	 	41,43,14,928	2,84,03,187		38,59,11,741
		_	<u> </u>				
CIVIL ENGINEERS' PROVIDER FUND.	TT						
CIVIL.						- 6	
Madras	21,552	2,673		24,225	•••		24,225
Bombay	78,125	8,100	•••	86,225	2,000		81,225
Punjab	1,78,737	14,528	•••	1,93,265	34,588	•••	1,58,377
Burma	1,17,435	14,226		1,31,661	***	•••	1,81,661
Bihar and Orissa	89,951	7,155	•••	97,106	45,626		51,480
Central Provinces and Berar	(a)31,254	3,721	•••	34,975	***	•••	34,975
_							
TOTAL	5,17,054	50,403	•••	5,67,457	82,514	•••	4,84,948
DEPARTMENTAL.							
India General	. 1,38,875	15,775		1,54,650	2,690	•••	1,51,960
TOTAL CIVIL ENGINEERS' PRO	6,65,929	66,178	•••	7,22,107	85,204		6,36,903
AIDENI EURD	•			-			
FOREST OFFICERS' PROVIDEN	r						
India General	(a) 1,09,094	11,145		1,20,239			1,20,233
Madras	(a)66,850	8,702	•••	75,552	12,613	•••	62,939
United Provinces	39,069	2,960	•••	42,029		• •	42,029
Burma	50,942	5,341		56,283	12,259	•••	44,024
Bihar and Orissa	21,825			21,825	21,825	•••	
TOTAL FOREST OFFICERS' PRO	1				21,020	•••	
VIDENT FUND	2,87,780	28,148		3,15,928	46,697	•••	2,69,231
							
Police Officers' Provident Fund.	r						
Madras	53,157	K 200		E0 404			MO 10 M
United Provinces	(a) 33,652	5,268 3,790	• •••	58,425		•••	58,425
Bur.na	50,339	2,888	•••	37,442		•••	37,442
Bihar and Orissa	28,334	2,056	•••	53,227	11,871	18,146	23,210
Central Provinces	(a)21,269	2,335	•••	25,390		•••	25,390
-	(w)#1,400	2,000	•••	23,604		•••	23,604
TOTAL POLICE OFFICERS' PROVIDENT FUND	1,81,751	16,337		1,98,088	11,871	18,146	1,68,071
	35,89,54,583	5,65,96,468		41,55,51,051	2,85,48,959	18,146	38,69,85,946
Carried over	66,79,44,739	34,43,60,299		1,01,23,03,038		1	72,18,24,881
	ers from the las			1	-0100,00,107	•••	• # 14 14 12 1 GOL

⁽a) Differs from the last year's closing balance by reason of correction since made.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS and SPECIAL ACCOUNTS, for the Year ended 31st March 1930—contd.

	Balance, 1st April 1929.	Receipts in 1929-30.	Transfers.	Total.	Repayments in 1029-80.	Transfers.	Balance, 81st March 1930.
	R	R	R.	R.	R	R	£
n 11 e a 5	66,79,14,789	34,43,60,299	<i></i>	1,01,23,05,038	29,09,80,157	•••	72,13,24,881
Brought forward . {	35,89,54,583	5,65,56,408		41,55,51,051	2,85,46,959		38,69,85,946
GENERAL PROVIDENT FUND. CIVIL.	00,00,0±,000	<i>0,00,</i> 0,#00	•••	#1,00,01,011	2,00,90,909	18,146	20,09,09,940
India General	(a)1,29,33,732 (a)4,04,672	28,26,033 90,800	99	1,57,59,864 4,95,472	18,32,200 87,544		1,39,27,664 4, 67,928
North-West Frontier Province .	10 14,587	1,98,172	•••	12,12,759	97,890		11,14,769
Madras	1,71,78,465 2,20,59,808	38,65,604 43,83,289	•••	2,10,42,269	20,80,923	•••	1,89,61,846
Bengal	2,12,74,862	48,89,900	•••	2,75,42,597 2,56,14,762	23,08,353 21,49,194		2,52,34,241 2,34,65,568
United Provinces	(a)1,54,83,794	32,27,556	•••	1,87,11,350	18,20,788		1,68,90,562
Punjab	(b)1,13,06,157 91,17,328	22,11,770 17,35,752	18,146	1,35,17,927 1,08,71,226	12,09,392 10,81,151	•••	1,23,08,535 97,90,075
Bihar and Orissa	94,38,146	18,01, 52	2,057	1,12,42,055	7,78,278	•••	1,04,65,777
Central Provinces	(a) : 0,34,075	16,28,433		96,62,508	7,05,656	•••	89,51,852
Assam	(a) 47,27,290 3,95,247	8,99,627 76,770	•••	56,26,917 4,72,017	8,39,720 74,790	•••	52,87,197 3,97,227
1					74,7.00		0,01,221
TOTAL CIVIL .	13,39,65,863	2,77,85,558	20,802	16,17,71,723	1,45,65,982	•••	14,72,05,741
Departmental.							
ndia General	(a) 2, 58, 43, 228	57,40,411	•••	3,15,83,639	32,97,230		2,82,86,409
Total General Peovident Fund.	15,98,09,091	3,85,25,969	20,302	19,83,55,862	1,78,63,212	•••	17,54,92,150
FINANCIAL DEPARTMENT PROVI-							
India General	31,378	3,311		34,689			34,689
OPIUM DEPARTMENT PROVIDENT Fund.							
United Provinces	16,396	1,534	•••	17,930	•••		17,930
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India General	(a) 60,326	4,027	•••	64,353	28,661		35,692
Indian Civil Service Provi- Dent Fund (Ruper Branch).							
India General	(a)11,92,154	2,58,626		14,50,780	1,12,053		19,38,727
Baluchistan Nor.h-West Frontier Province	21,855 $1,62,386$	6,305 65,673	•••	27,160 2,28,059	4,561 740		22,599 2,27,819
Madras	13,70,540	3,36,130	•••	17,06,670	2,57,553		14, 19, 117
Bembay	15,32,724 13,88,812	2,48,199		17,80,923	2,52,425	•••	15,28,498 14,45,014
Bengal United Provinces	15,58,812	3,12,887 3,03,119	•••	16,51,199 18,74,514	2,05,185 1,84,630	•••	16,89,884
Punjab • • • · ·	(c)8,96,467	2.15,164		11,11,631	1,06,992		10,04,639
Burma Bihar and Orissa	11,82,044 10,33,504	2,49,311 2,05,550		14,31,855 12,39,054	1,18,217 1,42,304		13,13,138 10,96,750
Central Provinces and Berar	7,60,632	1,76,182	•••	9,36,814	17,193	:::	9,19,621
Assam	(a) 4,36,150	88,197	•••	5,24,347	8,422		5,15,925
Coorg • • • ·	10,799	1,681	*	12,480	•••	•••	12,480
Total .	1,15,08,962	24,66,024	•••	1,39,74,986	14,10,275	•••	1,25,64,711
DEPARTMENTAL.							
India General	(a) 88,799	28,674	***	1,17,473	***	450	1,17,473
TOTAL INDIAN CIVIL SERVICE PROVIDENT FUND	1,15,97,761	24,94,698	•••	1,40,92,459	14,10,275	•••	1,26,82,184
Carried over .	53,04,69,535	9,26,26,007	20,302	62,31,15,844	4,78,49,107	18,146	5 7 ,5 2,4 8,591
	66,79,44,739	34,43,60,299	***	1,01,23,05,038	29,09,80,157	•••	72,13,24,88

(a) Differs from last year's closing balance by reason of correction since made.
(b) Difference as compared with last year's closing balance is due to transfer of Rs. 10,14,887 to the North-West Frontier Province.
(c) Difference as compared with last year's closing balance is due to transfer of Rs. 1,62,886 to the North-West Frontier Province.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS and Special Accounts, for the year ended 31st March 1930—concld.

	Balance, 1st April 1929.	Receipts in 1929-30.	Transfers.	Total.	Repayments in 1929-30.	Tiansfers.	Balance, 31st March 1930.
	R 66,79,44,739	11 34,43,60,299	R	R 1,01,23,05,038	1 29,09,80,157	1 1	R 72,13,24,881
Brought forward . }					4,78,49,107		(
OTHER MISCELLANEOUS PRO-	58,04,69,535	9,26,26,007	20,302	62,31,15,844	4,70,40,107	18,146	57,52,48,591
VIDENT FUNDS.	(a) 9,49,996	2,31,243		11,81,339	38,376	99	11,42,864
fadras · · · · ·	7,99,068	1,62,516		9,61,584 6,85,930	87,438 58,5 4 3		8,74,144
Sombay	(a) 5,33,772 6.26, '36		•••	7,92,401	85,864		6,27,387 7,06,537
Sengal	(a) 2,28,892	48,706		2,75,598		•••	2,75,598
unjab	(a) 5,81,371	1,92,070		7,73,441 5,96.997	24,451 70,094	•	7,48, 00
furma	4.72,71 9 1,21,921	1,24,228 37,312		1,59,233	2,568	2,057	5,26,008 1,54,608
Sontral Provinces	(a) 28,466	3,803		32,268			32 268
Assum	4,56			14,627	786		13,841
Total Civil .	43,47,156	11,26,262	•••	54,73,418	3,68,120	2,156	51,03,142
DEPARTMENTAL.	(a)16,63,103	5,06,366		21,69,471	1,55,150		20,14,315
Total Other Miscellaneous Provident Funds	60,10,261	16,32,628	•••	76,42,889	5,23,276	2,156	71,17,457
TOTAL PROVIDENT FUNDS	(a)	9,42,58,635	20,302	63,07,58,733	4,83,72,383		
	58,64,79,796	8,42,00,000	20,802	00,07,00,700	4,011,72,300	20,302	58,23,66,048
Other Items CEMETERY ENDOWMENT FUND.			}				•
India General	(a) 24.22	449	}	24,678			24,678
Madras		2,724		50,818 96 1 1		•••	50.8.8
Bombay	1			29,927	i.:	•••	96,171 24,027
United Provinces	85 400	3 2,792		84,194		•••	88,198
Punjab	52,676	1,780		54,456		•••	54 456
Buma	13,774	1,427		15,201		•••	15,201
Bihar and Orissa Central Provinces	(a 17,322 23,053		•••	17,753 24,043		•••	17,753
Assam	9,195		•••	9,825		•••	24,043 9,625
Coorg	1,092		•••	1,092	•••	•••	1,092
TOTAL CIVIL .	3,99,043	12,919		4,11,962	•••	•••	4,11,862
DEPARTMENTAL.	2,13,599	10,108	~	2,23,707			2,23,707
		-					
TOTAL OTHER ITEMS .	6,12,642	23,027		ც,35, 669	•••	***	0,35,669
Special Accounts.	(a) 25,447	33,851		59,298	37,016		22,282
lindu Family Annuity Fund Incovenanted Service Family	(a) 20,418	1,95,370	•••	2,15,788	1,70,891	•••	44,897
Pension Fund, Life Assurance Branch, Bombay	3,331	18,275	•••	21,606	12,075		9,531
Bombay	2,76,532	26,025		3,02,557	2,80,647	•••	21,910
Fund ostal Insurance and Life Annuity	15,317	30,626	•••	45,943	38,408		7,540
Fund	3,64,43,713	69,48,875	•••	4,33,92,588	31,12,236		4,02,80,352
TOTAL SPROIAL ACCOUNTS .	3,67,84,758	72,53,022	•••	4,40,37,780	36,51,268	•••	4,03,86,512
TOTAL .	1,24,18,21,935	44,58,94,983	20,302	1,68,77.37,22 0	34,30,03,808	20,802	1,34,47,13,1 10
ngland:— Secretary of State. outhern Punjab Railway—	£	£	£	£	£	£	£
Portion of purchase price der- ferred under terms of contract		4,256,631	•••	4,256,631	2,800,000	• •	1,956,631

^{. (}a) Differs from last year's closing balance by reason of correction since made.

Section P.—Deposits and Advances.

PROVINCIAL LOANS FUND.

Section S .- Advances from Provincial Loans Fund.

The Provincial Loans Fund was established with effect from the 1st April 1925, to concentrate all loan transactions between the Central and Provincial Governments in a separate self-supporting Fund, altogether independent of the Central Government debt, and to systematise the arrangements for administering these transactions. All advances granted by the Government of India to Provincial Governments are now made through this Fund and the terms on which advances granted for various purposes are to be repaid have been standardised for all provinces alike. Definite principles have been laid down to regulate the purposes for which advances may be made to Provincial Governments and the rates of interest to be charged thereon. Prior to the institution of this Fund these advances used to be brought to account through the head 'Loans between Central and Provincial Governments' (See page 613).

- 2. The Fund is now administered by the Government of India and its transactions are included in the accounts of the Central Government, though with future developments the administration of the fund may possibly be transferred to an independent body corresponding to the National Debt Commissioners in England, the Fund being then constituted as an entity entirely independent of the Government of India or of any Province.
- 3. All capital liabilities of the Provincial Governments to the Government of India on the 31st March 1925 were transferred to the Fund on 1st April 1925. Funds required for the purpose of new advances to Provincial Governments are advanced to the Fund by the Government of India, from time to time, as required, and these, together with the repayments falling due on account of previous loans, constitute the capital of the Fund. The Capital Account is also credited or debited with any surplus or deficit, as the case may be, in the Income Account at the end of each year after payment of interest to the Central Government and other expenses. Any surplus in the capital of the Fund which may not be required for the time being for the purpose of new advances, may be utilised towards the reduction of advances previously made to it by the Government of India under such conditions as may be determined by the Government of India according to the circumstances of the case.
- 4. The income of the Fund consists mainly of interest received from Provinces on advances made to them out of the fund and of such interest as may be derived from invested capital. The charges against the Income Account are chiefly payments of interest to the Central Government. This account is also to be credited with gains or debited with loss on the realisation or revaluation of securities in which any portion of the Fund may be temporarily invested.
- 5. The receipts into, and disbursements from, the Fund are recorded in the Government Accounts under the head 'Provincial Loans Fund' in 'Section P.—Deposits and Advances, etc.' The transactions of the Fund have been exhibited in these Accounts in three parts, I—Income Account, II—Capital Liabilities Account and III—Capital Assets Account. The balance at credit of the Fund in the Government account at the end of the year is represented by the figure shown against the head 'Cash' in part III of the Account.

No. 86-A.—I.—ACCOUNT of the Provincial Loans Fund for the year 1929-30.

								Transactions during the year.
								R
I.—INCOME AC	cou	NT.						
Receipts.								
Interest from Provincial Governments ,	•		•					6,25,49,434
Interest on Investments								•••
Gain on Realisation or Revaluation of Securities								•••
			7	TOTAL.	RECE	IPTS		6,25,39,434
PAYMENTS.							-	
Interest payments to the Government of India	•							6,19,72,177
Loss on Realisation or Revaluation of Securities				,				•••
			Т	OTAL]	Рачме	NT8		6,19,72,177
Net Income transferred to Capital Account	•	•	•	•	•	•		5,67,257

Note.—For Parts II and III, see pages 631 to 633.

. 86-A.—II.—STATEMENT of the LIABILITIES of the Provincial Loans Fund on 1st April 1929, the Variations during the year ended 31st March 1930, and the LIABILITIES at the close of the year.

lance on 1st April	Advances by the Government of India.	Net receipts from	Repayments to	Balance on S1st March
1929.		Income Account.	Government of India.	1930.
11,87,55,88,911	R	R	R	R
	12,05,25,000	5,67,257	7,00,98,071	1,42,65,88,097
1,87,55,88,911	12,05,25,000	5,67,257	7,00,98,071	1,42,65,8

. 86-A.—III.—STATEMENT of the Assets of the Provincial Loans Fund on 1st April 1929, the Variations during the year ended 31st March 1930 and the Assets at the close of the year.

	Balance of Advances, 1st April 1929.	Advances during the year.	Total.	Repayments during the year.	Balance of Advances, 31st March 1980.	Interest paid during the year.
	R.	R	Æ	B	R	R
Advances to Provincial Governments.						
Government of Madras.						
ances on account of outstanding balance f Provincial Loan Account on 31st March 921	33,85,882	***	33,85,882	9,50,000	24,35,882	1,09,869
ances in respect of Irrigation Capital expenditure up to 31st March 1921	8,75,25,746		8,75,25,746		8,75,25,746	29,68,725
er Loans and Advances	7,95,64,500	96,00,000	8,91,64,500	2,42,10,412	6,49,54,088	84,91,740
Total .	17,04,76,128	96,00,000	18,00,76,128	2,51.60,412	15,49,15,716	65,70,834
Government of Bombay.			† † † † † † † † † † † † † † † † † † †			
ances on account of outstanding balance i Provincial Loan Account on 31st March 921	1,02,65,821	•,,	1,02,65,821	29,00,000	73,45,821	4,90,866
rances in respect of Irrigation Capital expenditure up to 31st March 1921	8,90,60,548	***	8,90, 6 0,5 <u>4</u> 8	•••	8,90,60,548	32, 06,551
er Loans and Advances	43,27,85,230	10,80,89,071	54,08,74,301	7,42, 06,928	46,66,67,373	2,42,51 902
Total .	53,21,11,599	10,80,89,071	64,02,00,670	7,71,06,928	56,30,93,742	2,79,49,810
Carried over	70,25,87,727	11,76,89,071	82,02,76,798	10,22,67,340	71,80,09,458	3,45,19,653

⁽a) Differs from last year's closing balance by reason of correction since made.

No. 86-A.—III.—STATEMENT of the Assets of the Provincial Loans Fund on 1st April 1929, the Variations during the year ended 31st March 1930 and the Assets at the close of the year—contd.

	Balauce of Advances, 1st April 1929.	Advances during the jear.	Total.	Repayments during the year.	Balance of Advances, 31st March 1980.	Interest paid during the year.
Brought forward .	R 70,25,87,727	H 11,76,89,071	82,02,76,798	R 10,22,67,340	H 71,80,09,458	R 3,45,19,653
Government of Bengal.				}		
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	1,18,21,132		1,18,21,132		1,18,21,132	4,26,543
Other Loans and Advances	(a) 1,40,93,677	10,00,000	1,56,93,677	6,78,862	1,50,14,815	7,57,014
TOTAL .	2,59,14,809	10,00,000	2,75,14,809	6,78,802	2,68,35,947	11,83,567
Government of United Provinces.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	96,13,212		9 c,13, 212	25,00,000	71,13,212	3,08,443
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	12,19,45,487		12,19,45,487		12,19,45,487	41,51,732
Other Loans and Advances	12,16,93,629	2,57 63,000	14,74,56,629	1,23,85,852	13,50,70,777	70,41,630
Total .	25,32,52,328	2,57,63,000	27,90,15,328	1,48,85,852	28,41,29,476	1,15,09,805
Government of Punjab.						
Advances in respect of Immation Capital	21,86,77,763	•••	21,86,77,763		21,86,77,763	78,53,913
Other Loans and Advances	(a) 2,94,36,647	2,00,00,000	4,94,36,647	5,27,567	4,89,02,080	22,28,562
Total .	24,81,14 410	2,00,00,000	26,81,14,410	5,27,567	26,75,86,843	95,82,475
Government of Burma.						-,
Other Loans and Advances ,	1,99,22,672	55,00,000	2,54,22,672	4,89,931	2,49,32,741	10,01,337
Total .	1,99,22,672	55,00,000	2,54,22,672	4,89,931	2,49,32,741	10,01,287
Carried over	1,24,97,91,94	17,05,52,071	1,42,03,44,017	11,88,49,552	1,30,14,94,465	5,77,98,827

⁽a: lillers from last year's closing balance by reason of correction since made.

No. 86-A.—III.—STATEMENT of the Assets of the Provincial Loans Fund on 1st April 1929, the Variations during the year ended 31st March 1930 and the Assets at the close of the year—concld.

	Balance of Advances, 1st April 1970.	Advances during the year	Total.	Repayments during the year.	Balance of Advances, Sist March 1930,	Interest paid during the year.
		R	R	R	R	R
Brought forward .	1,24,97,91,946	17,05,52.071	1,42,03,44,017	11,88,49,552	1,80,14,94,465	5,77,96,827
Government of Bihar and Orissa.						
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921.	5,98,20,716	1 1	5,98,20,716		5,98,20,716	19,97,811
Other Loans and Advances	30,79,624	•••	30,79,624	45,349	80,94,255	1,92,514
Total .	6,29,00,840		6,29,00,340	45,369	6,28,54,971	21,90,825
Government of the Central Provinces and Berar.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	(a) 20,48,669	•••	20,48,666	4,62,055	15,86,611	73,936
Advances in respect of Irrigation Capital Expenditure up to 81st March 1921 .	3,71,61,089	•••	3,71,61,089	•••	8,71,61,089	14,19,675
Other Loans and Advances	2,32,76,144	73,12,000	3,05,88,144	78,70,245	2,27,17,899	10, 5 2,921
Total .	6,24,85,899	78,12,000	6,97,97,899	83,32,300	6,14,65,599	25,46,532
Government of Assam. Other Loans and Advances.		2,00,000	2,00,000		2,0 0,000	5,750
Other Loans and Advances	•••					
Total .		2,00,000	2,00,000	•••	2,00,000	5,750
TOTAL ADVANCES TO PROVINCIAL GOVERNMENTS	1,37,51,78,185	17,80,64,071	1,55,32,42,256	12,72,27,221	1,42,60,15,035	6,25,39,434
Investments				• •••	,	1
,	Total Investme	INTS .		. , ,		; !
	Слен				5,68,062	
					Annual Control of the	
		•	Grand	Total .	1,42,65,83,097	

⁽a) Differs from last year's closing balance by reason of correction since made.

No. 87.—AUCCOUNT of the Famine Relief Fund for the year ended 31st March 1930.

		For a	For an explanation of the nature of transactions brought	of the natur	ne of transper	tions brough		to account times this area								
			1		ADDITIONS DURING THE YEAR.	RING THE YEA.					Withdrank during the Year.	DURING THE	Yza.	-		
		D. 100			Intorest.	98t.					For advances	For Repay-				Balt 16e on sint
		1st April 1629.	Unexpended Balanco of Assignment for the year.	Repayment of advances to Provincial Loan Account.	On halance of the Fund,	On advances to Provincial Loan Account	Becovenes of Famine Expenditure.	TOTAL.	For expen- dlarcou Kambe Relicf.		Loan Ao- count for Loans to cultivators.	Advances from Provincial Louis Fund,	Write on we freedover- able Loans to guiffvalors.	For other ob,ects	10 ai	Mareh 1930.
		##	##	at at	qt.	#	群	#	p#	#	· ca	#	## FF	#	#	# !
Government of Madras	fadra.	41,8	2,99,818	:	1,88,810	:	2,593	4,91,230	:	ŧ	:	:	:	:	•	46,55,928
ŧ.	Bombay .	1,70,44,273	:	2,00,085	0,86,890	96,080	90,376	17,73,411	5,96,628	17,02,294	26,39,000	•	7,408	27,44,787	76.90,111	76,90,111 1,04,27,573
Ä	Bengal .	(a) 12,51,248	:	:	55,836	:	5,500	61,336	£16,91	1,000	:	:	;	:	47,212	12,05,872
Ď t	United Pro- vinces.	(a) 20,98,937	7,35,387	•	1,09,725	•	08	8,23,082		:	:	:	;	:	:	29,57,019
ž.	Panjab •	21,12,759	:	:	85,022	:	:	85,022	4,43,800	:	i	•	:	:	4,42,860	1- 53,921
ž.	Bihar and Orissa.	58,64,894	:	1,69,603	2,29,777	36,744	:	4,30,123	:	:	19,43,979	:	:	8, CO,COU	20,48,172	49 57,745
ల	Central Pro- vinces and Berar.	1,42,62,922	:	4,67,860	2,25,197	81,770	9,940	7,84,767	24,14,0%0	į	3,08,600	75,54,387	:	:	1,02,75 04.7	47.7.7.142

(a) Differs from the last year's closing balance by reason of correction since made.
(b) Represents mainly expenditure on storage of fodder, provision of drinking water supply and interest charges, on irrigation works.
(c) Represents withdrawal from the Fund for revenue expenditure on objects of a non-recurring nature.

7,402 | 55,41,757 | 2,01.99,502 | 3,01,02,002,7

75,54,387

1,08,429 | 87,49,971 | 35,00,760 | 17,03,294 | 41,88,872

2,14,594

15,74,266

8,37,527

10,35,155

4,68,29,731

TOTAL

o. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1930.

his is a banking account showing the balances of Local Funds, and of such Municipalities as are allowed to bank with Government treasuries.

									Balance, 1st April 1929.	Receipts in 1049- 3 0.	Total.	Payments in 1929-30.	Balance, 31st March 1980.
									R	H	#	1 R	R
	1	Distr	тст F	UNDS,									
lia General				•					(a)1,62,071	3,52,726	5,14,797	4,06,428	1,08,369
rth-West Fro	ntier	Provir	ıce						8,01,558	14,88,308	22,89,860	13,82,960	9,06,906
ıdras .					•				1,05,88,403	5,75,95,264	6,81,83,767	5,65,65,384	1,16,18,483
mba\ .									31,37,291	2,15,52,826	2,16,90,117	2,10,18,755	36,71,362
ngal .									34,12,622	1.43,88,866	1,78,01,488	1,47,92,173	30,69,315
ited Province	5								14)28,80,445	2,04,90,628	2,33,80,071	2,02,22,916	81,57,155
ոյահ .									30,02,565	1,90,74,245	2,20,76,810	1,94,66,463	26,10,347
rnn .									60,08,640	1,03,63,957	1, 0 3 ,7 2, 597	1,11,71,802	52,00,795
ar and Orissa	ι.					•			34,73,656	1,40,07,106	1,74,80,762	1,39,58,459	35,22,303
itral Province	es and	Berar	٠.						(a)20,84,316	77,65,746	93,50,062	82,13,160	16,36,896
an .									8,52,635	37,00,439	46,13,074	39,87,760	6,25,314
org .	•	•	•	•	•	•	•		87,056	1,84,518	3,72,174	1,75,428	96,746
			Тот	AL D	STRIC	ı Fo	N D B		3,64,91,858	17,10,33,727	20,75,25,585	17,13,01,644	3,62,23,94
	71	IOIAU	PAL :	Fuxp	8.					1			
dia General			PAL .	Funda •	6.		•		1,59,317	7,56,605	9,15,922	7,71,562	1,44,360
	•		PAL :	באט. •	6.			•	1,59,317 1,28,319	7,56,605 6,92,783	9,15,922 8,21,102	7,71,562 6,87,170	
luchistan				.	8.		•			Ì		1	1,83,93
luchistan rth-West Fro				Fបង្កា • •					1,28,319	6,92,783	8,21,102	6,37,170	1,83,93; 3,57,42
luchistan rth-West Fro dias				FU X D					1,28,319 (a)3,88,339	6,92,78 3 9,70,384	8,21,102 13,58,723	6,37,170 10,01,294	1,83,93; 3,57,42; 15,04,13(
uchistan rth-West Fro dias mbay				FUND:					1,28,319 (a)3,8×,339 (a)14,99,542	6,92,783 9,70,384 6£,29,220	8,21,102 13,58,723 78,28,762	6,37,170 10,01,294 63,24,632	1,83,93; 3,57,42; 15,04,13(8,52,18;
luchistan rth-West Fro Idias mbay . ngal .	ontier			FUND:			•		1,28,319 (a)3,84,339 (a)14,99,542 (a)10,13,832	6,92,783 9,70,384 6£,29,220 58,32,268	8,21,102 13,58,723 78,28,762 63,46,100	6,87,170 10,01,294 63,24,632 54,93,967	1,83,93; 3,57,424 15,04,13(8,52,18; 7,55,72
nuchistan rth-West Fro dias mbay ngal ited Province	ontier			FUND:					1,28,319 (a)3,88,339 (a)14,99,542 (a)10,13,832 8,44,199	6,92,783 9,70,384 6£,29,220 58,32,268 43,12,384	8,21,102 13,58,723 78,28,762 63,46,100 51,56,483	6,87,170 10,01,294 63,24,632 54,93,967 44,00,757	1,83,93; 3,57,42; 15,04,13; 8,52,13; 7,55,72; 14,11,76;
luchistan rth-West Fro idias mbay ngal ited Province	ontier			FUND					1,28,319 (a,3,84,339 (a,14,99,542 (a)10,13,832 8,44,999 14,83,644	6,92,783 9,70,384 6£,29,220 58,32,268 43,12,384 80,61,480	8,21,102 13,58,728 78,28,762 63,46,100 51,56,483 95,45,133	6,87,170 10,01,294 63,24,632 54,93,967 44,00,757 81,33,367	1,83,93; 3,57,42; 15,04,13(8,52,18; 7,55,72; 14,11,76(14,96,77;
dia General luchistan rth-West Fro adias mbay ngal nited Province njab rma	ontier			FUND					1,28,319 (a)3,84,339 (a)14,99,542 (a)10,13,832 8,44,999 14,83,644 14,36,213	6,92,783 9,70,384 6£,29,220 53,32,268 43,12,384 80,61,480 56,58,797	8,21,102 13,58,728 78,28,762 63,46,100 51,56,483 95,45,133 70,95,010	6,87,170 10,01,294 63,24,632 54,93,967 44,00,757 81,33,367 55,98,238	1,83,93; 3,57,424 15,04,13(8,52,18; 7,55,72(14,11,76(14,96,77; 19,77,518
nth-West Frondras mbay . ited Province njab . runa . mar and Orissa	ontier	Provi	nce	FUND					1,28,319 (a)3,88,339 (a)14,99,542 (a)10,13,832 8,44,199 14,83,644 14,36,213 21,16,270	6,92,783 9,70,384 6£,29,220 58,32,268 43,12,384 80,61,480 56,58,767 55,99,212	8,21,102 13,58,723 78,28,762 63,46,100 51,56,483 95,45,133 70,95,010 77,15,482	6,87,170 10,01,294 63,24,632 54,93,967 44,00,757 81,38,367 55,98,238 57,87,964	1,83,93; 3,57,42; 15,04,13; 8,52,13; 7,55,72; 14,11,76; 14,96,77; 19,77,51; 7,94,08;
nuchistan rth-West Fro das mbay ngal ited Province njab runa nar and Orissa	ontier	Provi	nce	FUND					1,28,319 (a)3,84,339 (a)14,99,542 (a)10,13,832 8,44,999 14,83,644 14,30,213 21,16,270 5,21,281	6,92,783 9,70,384 6£,29,220 58,32,268 43,12,384 80,61,480 56,58,767 55,99,212 29,86,904	8,21,102 13,58,728 78,28,762 63,46,100 51,56,483 95,45,133 70,95,010 77,15,482 85,08,185	6,87,170 10,01,294 63,24,632 54,93,967 44,00,757 81,33,367 55,98,238 57,87,964 27,14,104	1,83,93; 3,57,42; 15,04,130 8,52,13; 7,55,72; 14,11,76; 14,96,77; 19,77,51; 7,94,08; 9,35,300
nuchistan rth-West Fro dias mbny ngal ited Province njab rma	ontier	Provi	nce	FUND					1,28,319 (a,3,84,339 (a,14,99,542 (a)10,13,832 8,44,999 14,83,644 14,36,213 21,16,270 5,21,281 (a)10,46,213	6,92,783 9,70,384 6£,29,220 58,32,268 43,12,384 80,61,489 56,58,767 55,99,212 29,86,904 34,79,896	8,21,102 13,58,728 78,28,762 63,46,100 51,56,483 95,45,133 70,95,010 77,15,482 85,08,185 45,26,129	6,87,170 10,01,294 63,24,632 54,93,967 44,00,757 81,33,367 55,98,238 57,87,964 27,14,104 35,90,829	1,44,860 1,83,93; 3,57,429 15,04,130 8,52,13; 7,55,720 14,11,760 14,96,77; 19,77,518 7,94,081 9,35,500 2,50,898 44,876
nuchistan rth-West Fro das mbny ngal ited Province njab rma ar and Oriss ntral Province	ontier	Provi	. nce		S				1,28,319 (a)3,88,339 (a)14,99,542 (a)10,13,832 8,44,199 14,83,644 14,36,213 21,16,270 5,21,281 (a)10,46,213 2,82,279	6,92,783 9,70,384 6£,29,220 58,32,268 43,12,384 80,61,489 56,58,767 55,99,212 29,86,904 34,79,896 10,52,623	8,21,102 13,58,723 78,28,762 63,46,100 51,56,483 95,45,133 70,95,010 77,15,482 85,08,185 45,26,129 12,84,902	6,87,170 10,01,294 63,24,632 54,93,967 44,00,757 81,33,367 55,98,238 57,87,964 27,14,104 35,90,829 10,84,004	1,83,93; 3,57,42; 15,04,13; 8,52,13; 7,55,72; 14,11,76; 14,96,77; 19,77,51; 7,94,08; 9,35,50; 2,50,898

⁽a) Differs from last year's closing balance by reason of correction since made.

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1930—concld.

									Balance, lst April 1929.	Receipts in 1929-30	TOTAL.	Payments in 1020-10	Balance, 81st March 1930.
والمستوال لا والم المستول الوق المساقي									R	R	12	R	R
				Ľ	rought	forw	ard		4,73,97,071	21,63,11,780	26,37,08,810	21,67,75,948	4,69,32,86
	('AN	TONU	ent I	ใบพ	Ds.								
India General								1	(a)60,258	1,70,943	2,31,201	1,77,651	58,550
North-West Front	ier]	Provin	ce					-1	(a) 18,744	2,02,535	2,51,279	1,97,:05	53,774
Madras .									22,230	1,29,716	1,51,946	1,31,519	20,42
Bombay .		•	•						1,33,762	7,60,191	8,93,953	7,79,568	1,14,38
Bengal	•						•		(a)22,784	1,17,876	1,40,660	1,17,725	22,93
United Provinces					•				1,25,099	3,91,412	5,16,511	4,04,700	1,11,74
Punjab									(a)1,03,634	2,37,752	3,41,386	2,77,349	64,03
Burma		•			•				16,563	77,347	93,910	52,333	41,57
Bihar and Orissa .	•	•			•				39,945	53,245	93,19)	18,994	44,19
Central Provinces	and	Beiar	•		•	•	•	•	1,01,831	4,19,461	5,21,202	4,08,025	1,13,24
		Тот	at. Ca	NTC) nent	Fu	Ds		6,74,850	25,60,478	32,45,328	25,95, 138	0,39,83
		Отпеі	a Fun	Ds.									
India General	•	•	•	•	•	•	•	•	13,81,567	38,54,101	52,35,068	36,63,340	15,72,82
Baluchistan	•	•	•	•	•	•	•	•	(a)2,65,127	4,20,765	6,85,892	4,54,760	2,31,13
North-West Front	tier 1	Provin	ce	•	•	•	•		1,85,359	2,48,499	4,33,858	3,15,149	1,18,70
Madras	•	•	•	•	•	•		•	(a) 85,44,761	12,28,67,057	3,14,12,718	2,20,06,127	93,16,59
Boinbay	•	•	•	•	•	•	•	•	(a)20,61,660	1,56,99,020	1,77,61,589	1,58,96,677	18,64,91
Bengal		•	•	•	•	•	•		(a17,29.359	19,58,864	26,88,223	19,79,708	7,08,51
United Provinces		•	•	•	•	•		• [4,18,733	10,09,170	14,27,903	10,24,841	4,03,06
Punjab		•	•		•	•	•		(a) 1,36,788	3,25,400	4,62,188	3,00,255	1,61,93
Burma		•	•	•	•	•	•	•	31,18,879	75,19,963	1,06,38,842	78,82,003	27,56,88
Sihar and Orissa.		•	•	•	•	•	•	. !	7,76,310	21,50,532	29,26,842	21,60,867	7,85,97
Central Provinces	and	Berar	•	•	•	•	•	•	2,51,841	3,10,668	5,62,509	3,64,741	1,97,76
Assam		•	•	•		•	•	•	2,87,478	2,60,990	4,98,468	2,92,802	2,05,666
loors		•	•	•	•	•	•	•	11,169	13,762	24,981	11,464	13,467
			Тот	AL	OTHER	Fun	Ds	•	1,81,19,031	5,66,40,600	7,47,59,681	5,64,42,734	1,83,16,897
					GRAND	Тот	ΑL	•	6,61,90,952	27,55,12,817	34,17,03,769	27,58,14,120	6,58,89,649

⁽a) Differs from last year's closing balance by reason of correction since made.

Appropriations for Reduction or Avoidance of Debt.

The credits brought to account under this head are divided into three categories:—

- (a) Sinking Funds for Central Loans.
- (b) Sinking Funds for Provincial Loans.
- (c) Other Appropriations.
- 2. As explained in the Note on '21—Reduction or Avoidance of Debt,' under 'Section E—Debt Services' (page 315), the heads (a) and (b) are credited with the amounts set apart each year for the Sinking Funds created for Central and Provincial loans by charge to the Revenue expenditure head '21—Appropriation for Reduction or Avoidance of Debt' (see Account No. 45), and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the cancelled securities is shown as debt discharged in Accounts Nos. 82 and 82-A.

The nature of transactions under '(c) Other Appropriations' has been explained in the Note under '21—Reduction or Avoidance of Debt'.

Sinking Fund Investment Account.

Pending utilisation for the purposes for which the Sinking Funds have been created, the amounts standing at credit of Sinking Funds of the Central and Frovincial Governments have been invested in Government of India Securities. The amounts expended in the purchase of these securities have been taken to a separate head 'Sinking Fund Investment Account', while the interest accruing from the investments has been credited to the Sinking Funds concerned

Vo. 89.—STATEMENT showing the AMOUNTS APPROPRIATED from Revenue in the year ended 31st March 1930, on account of Sinking Funds for Central and Provincial Loans; and the Application thereof during the year.

	Balance, 1st April 1929.	Amount appropriated from Revenue (see Account No. 45) and Interest on In- vestments, etc.	Sale Proceeds of Securities.	Total.	Amount expended in purchase of Securities for cancellation and other payments.	Amount invested in Government Securities.	Balance, 31st March 1030.
	B	R	丑	R	R	R	it
Credits+, Debits							
Central Government.							
inking Fund for 5 per cent. War Loan. 1929—17	}5,41,65,≒11	1,60,15,029	••	7,01,80,840	- 33,34,849		6,68,45,941
Loan, 1945—55)		101000	# 0 4 00 #23	L.,		'et.
inking Fund Investment Account	·- 5,40,25, 151		16,16,829	-5,21,08,022		-42,819	- 0'54 <u>′9</u> 1'441
Toric .	1,41,:'6.	1,60,15,029	16,10,829	1,77,72,218	— 83,34, 849	- 42,819	1,43,94,550
Provincial Governments. Governments.							
inking Fund for 6½ per cent. Bombay Development Loan	93,07,542	14,67,919		1,07,75,461	12,289	 	1,07,63,173
inking Fund Inve-tment Account	93,06,111			93,06,111	,	-14,56,979	(a) 1,07,63,090
Total .	1,431	14,67,919		14,69,350	—12 ,28 8	-14,56,979	83
GOVERNMENT OF UNITED PROVINCES.					1		***************************************
nukmy Fund for 6 per cent. United Provinces Development Loan		26,13,945		1,01,93,909	- €0,200		1,01,33,769
inking Fund Investment Account	(b) 75,79,290	! 		-75,79,296		-25,41,213	(a) 1,01,20,509
Total .	727	26,13,946	***	25,14,673	60,200	-25,41,213	13,260
GOVERNMENT OF PUNJAB.		:					<u> </u>
nking Fund for 61 per cent. Punjab Bonds, 1933	1,789	1 99 944		1 90 857	1 90 605		0.2
inking Fund for 54 per cent. Punjab Bonds, 1937.	1,700	1,28,866		1,30,655	1,30,607		48
Total .	1,789	1,28,866		1,00,655	1,30,607		48
OTAL PROVINCIAL GOVERNMENTS	3,947	42,10,731		42,14,678	2,08,095	-39,98,192	13,391
DTAL CENTRAL AND PROVINCIAL	1,44,307	2,02,25,760	16,66,89	2,19,86,896	-35,37,944	-40,41,011	1,44,07,941

⁽a) The face value of securities held in the Sinking Fund Investment Accounts on 11st March 1930 is:—

Central Government

Government of Bombay

Government of the United Provinces

1,25,39,800

No. 89-A.—ACCOUNT of SINKING FUND DEPOSITS for LOANS GRANTED to LOCAL BODIES etc., for the year ended 31st March 1930.

The amounts shown under this head represent funds constituted for the discharge of loans taken from Government by public bodies and persons, the payments made by those bodies being held in a deposit account pending the maturity of the Sinking Funds.

	Baiance, 1st April 1970	Balance, Crodits 1st Apvil in 10°9 1920-30		Debits in 1929-20	Balance. 3 ist March 1980.
	R	\Re	R	R	R
Central Government.	1	,			!
Bombay.		\ }			
Amount paid by the Bombay Port Trust for the repayment of the Victoria Dock Loan	(a)78,02,203	4,11,516	82,13,719	•••	82,13,719
TOTAL CENTRAL .	78,02,203	4,11,516	S2,13,71 9	•••	82,13,719
Provincial Governments.					
GOVERNMENT OF CENTRAL PROVINCES.		ļ !			
Amount paid by the Lord Bishop of Nagpur for repayment of Loan	4,866	352	5,218		5,218
TOTAL PROVINCIAL .	4,866	352	5,218		5,218
TOTAL CENTRAL AND PROVINCIAL .	78,07,069	4,11,8ñ8	82,18,937		82,18,937

⁽a) Differs from last year's closing balance by reason of correction since made.

No. 89B.—ACCOUNT of the ROAD DEVELOPMENT FUND for the Year 1929-30.

As a result of the recommendations of the Indian Road Development Committee, both the excise and the import duties on motor-spirit have been raised from four to six amas per gallon with effect from the 1st March 1929, the additional revenue being carmarked for credit to a Road Development Fund, from which grants will be made to Provincial Governments and others for expenditure on road development. The entire proceeds of the additional duties are credited to the head "I.—Customs", but a corresponding amount is charged to the head "41—Civil Works—Appropriation to Road Development Fund" by per contra credit to the Central Ledger Head "Road Development Fund" under Section "P.—Deposits and Advances—not bearing interest". There were no disbursements from the Fund during 1928-29 and 1929-30.

							R
Balance on 1st April 1929 .	•	-	•		•	•	4,50,000
Appropriation to the Fund during	1929-30	(md	e Acct.	No.	66)		97,87,883
Other receipts	•			•		•	9,38,876 (a)
			Total	Rece	ipts		1,07,26,759
Payments out of the Fund during	1929-30	•	•	•	,	•	
	Palarroe	on 3	ist Ma	reh 19	30	•	1,11,76,759

⁽a) Represents contributions received from the Burma and the Assam Oil Companies during the year.

1		6	83	4	22	9	7	. 8	6
Abmedabad Dholks	•	#ª	# *	4 3	#ª	E 974.960	E 0 7.1 080	##	Ħ
Ahmedabad Parantij • • ·			16.141	14.450	8.067	23.03.410	23 40 886	:	Pe3 66
Amritsar-Patti-Kasur	•	40,388	:		6,468	29,35,534	29,26,489	 ! !	9,0,6
Baripada Talbond	•	:	2,066	:	:	15,60 679	15.58,613	:	2,066
Brahamputra Sultanpur Branch Line Commanies ander the		Joto	:	i	:	27,66,274	27,65.274	•	:
Government Examiner, East Indian Railway			:	:	:	1,10,08,498	1,10 08,448	:	i
Branch lines under Assum Bengal Railway (a)	way (a)	. 20,167	491	1,99,933	1,08,363	95,80,049	95,03,646	:	71,403
Dhond-Baramati	•	;	2,504	:	(a) -130	6,10,170	6,07,538	:	2,634
Guzerat	•		624	8,600	2,778	44,600	43,254	:	1,346
Hardwar Dehra	•	2,38,224	254	:	20,523	29,22,848	31,81,595	2,58,747	:
Idar Road Bramakheä.	•	. 17,850	350	:	:	11,14,613	11,32,433	17,850	:
Kalighat Falta	•	:	:	:	:	17,71,408	80F'11'21	:	3
Cooch Behar	•	:	:	17,246	5,678	17,246	5,678	:	11,570
Khulna Bagirhat	•	:	16,445	:	6,071	866'12'1	7,66,21	:	11,974
Mandra-Bhon		9,6	9,534	22,000	4,588	22,37 Oro	22,29,122	:	7,878
A Central Provinces	•	. 5,1	6,132	6,000	(8)—8,245	45,03,587	45,85,474	:	8,113
Cymensingh Jagannalhginj	•	; 	:	:	:	25,56,305	25,54,305	:	:
of Pachora-Jamne:	•	:	7,923	;	(b)—4,384	15,62,136	15,40,429	:	11,707
anposh-Raipurn	•	:	;	:	:	14,88,34,	14,88,346	•	i
od Pulgaon-Arvi	•	:	23,474	;	:	6,19,60	8,95,526	:	28,474
g Sara-Sarajganj	•	:	788,60,1	18,405	14,485	73,29,103	72,15,756	:	1,13,347
Bia:kot Narowal	•	3,6	3,630	11,000	53,091	20,39,000	20,34,721	45,721	:
lapti Valley	•	6'.2	7,981	26,100	20,340	1,24,13,880	1,24,16,101	2,221	:
rancer	Total	3,42,906	1,77,814	3,73,725	2,36,691	7,35,75,644	7,36,03,702	3,24,539	2,96 481

(or rigures relating to Katakhal kalabarar, C uparimith Sughas and Mymeeilajh Bhurab Birist (d). The minus figure is due to rectification of amount excess delated to capital in previous years. (e) Differs from last year closing balance by reason of cerrection since made,

No. 90-A.—STATEMENT showing the Appropriations for the Reduction of Created Securities in the Paper Currency Reserve and the Application thereof, in the year ended the 31st March 1930.

The Paper Currency Reserve was established to secure the convertibility of currency notes. This reserve is entirely separate from the Treasury balances.

The term 'created securities' is applied to securities created by the Government of India for issue to the Paper Currency Reserve, as distinguished from securities purchased in the open market. Under the permanent constitution of the Paper Currency Reserve, the amount of 'created securities' that can be held in the Reserve has been fixed at a maximum of Rs. 12 crores, and with a view to securing that the present holding of such securities in the Reserve is reduced within a reasonable period to the amount permissible under the permanent provisions of the Paper Currency Act, it was provided that the interest derived from securities in the Paper Currency Reserve should be applied from the 1st of April 1921 to the reduction of these securities. This provision has, however been temporarily suspended by successive Indian Finance Acts since 1922.

The debit balance represents the value of created securities cancelled in excess of amounts appropriated for the purpose to the end of 1925-26. The question of the adjustment of the debit balance is under the consideration of the Government of India.

,															R
Balance on 1st April 1929 .	٠.	•					•								-3,00,81,680
Apprepriations during 1929-30			•	•	•									-	***
														ļ	
Amounts utilised for the eduction	n of C	Created	l Secu	rities	m ilie	Pape	r Curr	ency	Reserv	e duri	ng 19:	29-30			•••
									Balanc	a on Q	1.4 7/	anal 1	050		0.00.01.000
										0 011 0	150 M	uren 1	もない	_ •	3,00,81,680

Profit and loss on Rupee Coinage.

The silver purchased for coinage is for convenience placed in the Currency Reserve, generally on delivery to the Secretary of State in London or on shipment to India, and remains there during the progress of coinage. Payments for the silver purchased (whether in England or elsewhere) are usually made out of the Home Treasury cash balances and charged in the Home Accounts under the head 'Remittance Account between England and India'. The response to this head is given in the Indian Accounts when the opposite payment is made from the Currency Reserve to the Tieasury. This is done on receipt of intimation from the Secretary of State of the shipment of any consignment of silver, or in some cases on the delivery of the silver in the Mints in India. The purchased silver is thus treated as a part of the Currency Reserve and is described in the Currency accounts as 'Silver bullion in transit or under coinage', as the case may be. In the latter case, when the silver is taken up in the Mints for coinage purposes, the following adjustments are also made in the Indian Treasury Accounts. The purchase price of silver is credited to the head (1) 'Currency Silver in process of Coinage' (a sub-head of Section P.—Deposits and Advances—Coinage Accounts) to correspond with the debit under the same head in the Currency accounts, and the outturn value of the silver is debited to the head (2) 'Bullion Advances for Coinage' (also a sub-head ander 'Coinage Accounts'), the difference between the outturn value and the invoice value of the silver being simultaneously credited or debited to the head "Profit on Rupee Coinage" (also a sub-head under 'Coinage Accounts'), according as there is a gain or loss on the consignment of silver. As the coinage proceeds and rupees are made over to the Currency Reserve in replacement of the value received therefrom, the adjustment in the Treasury accounts in the case of (1) and (2) is reversed. If there is a profit on the consignment, the repayment to the Currency Reserve is completed and the head "Currency Silver in process of Coinage" is cleared before the debit balance under "Bullion advances for coinage" is fully wiped out. The outstanding balance under the latter head is adjusted when the surplus rupees coined are made over to Treasury. The head "Profit on Rupee Coinage" is also debited with all the charges incidental to the purchase of silver and coinage, such as freight, insurance, etc., as well as fixed seigniorage of 2 per cent. on the outturn of rupees for the cost of mintage, which is credited as a Mint receipt (see Account No. 63). The net profit thus deduced is transferred to the Deposit head "Gold Standard Reserve" by debit to "Profit on Rupee Coinage" (see also Account No. 92). If there is a loss on the consignment on account of the high price of silver, the rupee outturn falls short of the value transferred from Currency Reserve to Treasury and the deficiency, representing loss on coinage, is made good by cash payment from Treasury to Currency, the debit in the Treasury account being taken against "Currency Silver in process of Coinage" and the head thus fully cleared. The debit balance under "Profit on Rupee Coinage", together with incidental charges debited to this head as mentioned above, is finally transferred to "Exchange on Remittance Account".

There were no transactions under this head in the accounts for 1929-30, as no coinage of new silver was undertaken during that year.

No. 91—ACCOUNT of PROFIT on new Rupee Coinage for the Year ended 31st March 1930.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COIN- AGE DURING THE YEAR ON WHICH THERE WAS A PROFIT.			DEDUCT- SILVER	-Charges purchasi	NET PROFIT ON NEW RUPER COINAGE.		
Quantity oz.	Pay	ment mad	e in Total.	Purchase price.	Outturn value.	Difference represent- ing gross profit.	In Er	_	In India	Total.	-
	£	£	£	R	R	£	£	R	R	R	R
				•••			•••				

No. 91A.—ACCOUNT of Loss on new RUPEE COINAGE for the Year ended 31st March 1930.

Silve	R PURCHA THE YI		K G	SILVER	TAKEN U	P FOR COIL	AGE DURI	NG THE	YEAR ON	wнісн ті	HERE WAS A LOSS.
Payments made in Quantity			le in	Purchase	Charges	connected v	vith Purch	Total Charges.	Outturn	DIFFERENCE RE- PRESENTING LOSS.	
02.	England	India.	Total.	price.	England.		India.	India. Total.		value.	
	£	£	£	R	£	¥	R	R .	Æ	Æ	₩
						•••	•••		•••	•••	•••

No. 92.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE for the Year ended 31st March 1930.

Palance, 1st April 1929.	Net Profit on Rujce Connage (See Acct. No. 91.)	Interest and dividends on investments, and di-count on bills paid off on maturity.	Total.	Appropriated to Revenue. (See Acet. No. 42.)	Appropriated to Revenue Equalisation Fund.	Balance, 31st March 1930,
£	£	£	£	£	£	£
39,962,517		1,713,154		2,300,000	442,709	38,932,062

No. 92A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1930.

والمرابع والمرابع والمرابع والمرابع والمرابع والمرابع والمرابع والمرابع والمرابع والمرابع والمرابع والمرابع وا														-
												£	Ì	
In British Treasury Bills of face value	of.										9 10	5,000		£
In 5; per cent. Treasury Bonds rep	o vobla	15+1	View	าดจัก	•	•	•	٠	•	•		0,000		
In 4\frac{1}{2} per cent. Treasury Bonds, 1920-	. 32	TOTH	May	1000	•	•		•	•	•		5 000		
In 4 per cent. Treasury Bonds, 1931-3	ئ د	•	•	•	•	•	•	•	•	•		4,000		
In 41 per cent. Treasury Bonds. 1932-	.9.1.	•	•	•	•	•	•	•	•	•		0,000		
In 5 per cent. Treasury Londs, 1933 3		•	•	•	•	•	•	٠	•	•		1,000		
In 5 per cent. War Loan Stock 1929-4	7	•	•	•	•	•		•	•	•		0,000		
In o per cent. war hoan 5.ock 1828-4		•	•	•		•	•	•	•	•	2,00	<i>11</i> ,000	١	
						TOTA	t FACE	VA:	LUE		87,36	4. 00	0	
										_			_	
													1	
Total e	stimate	ed val	ne of	recurit	ies m	entione	d above	on	31st]	Marc	h 1930		.	37,848,918
Gold a	t the F	Bank o	f En	gland :	cost	price be	ing £2,	,150	,613)					2,152,334
Cash at	the B	ank o	f En	gland		•	•	•	•					3,748
										Tor	AL (a)		•]	40,000,000

¹⁶¹ Differs from the closing balance shown in Account No. 92 by £1,007,038, representing rise in the market value of the securities as compared with the cost price.

92B.—ACCOUNT of RECEIPTS and PAYMENTS and the BALANCE of the GOLD STANDARD RESERVE—REVENUE EQUALISATION FUND for the year ended 31st March 1930.

The interest derived from investment of the Gold Standard Reserve, after the assets of the Reserve have reached £40 millions, has hitherto been credited to Revenue under "XVI—Interest". The fluctuations which occurred under this procedure in the amount credited to revenue in the past have been of so wide a nature as to be embarrassing to the budgetary position and to create a misleading impression as to the general revenues of the Government of India. It has therefore been decided to treat £1,600,000 on account of these receipts as the standard figure to be taken to the revenue account of each year. If, in any year, the actual receipts exceed this sum, one half of the surplus will be transferred to the Gold Standard Reserve—Revenue Equalisation Fund, which fund will be available to be drawn upon to make the receipts up to the standard figure of £1,600,000 in any subsequent year in which they fall below that level. This arrangement has been brought in force from 1930-31.

Out of the total interest receipts realised from investments of the Gold Standard Reserve during 1929-30, a sum of £2,300,000 has been credited to Revenue, the excess, namely, £442,709 being transferred to the credit of the Revenue Equalisation Fund as a starting balance.

	Transactions	during 1929-30.	
Balance on 1st April 1929.	Appropriated from Gold Standard Reserve (See Account No 92) and other receipts.	Withdrawal from the Fund to make the credit to revenue up to the Standard figure of £1,600,000.	Balance, 31st March 1930.
£	£	£	£
•••	442 709		(a) 442,709

(a) Of this £438,545 represents investments in British Treasury Bills.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS, for the year ended 31st March 1930.

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in revenue courts in connection with revenue administration, deposits in civil or criminal courts, deposits for work done by Government for public bodies, etc. The Deposits of Reserve Fund and Depreciation Reserve Funds of certain Government Commercial Departments and Undertakings have, however, been shown under this head for the sake of convenience.

and Undertakings have, however, been sho	OWN UNG	CI UNIS IIC	au for the	sake of co	nvenience
	Balance, 1st April 1920.	Receipts in 1929-50.	TOTAL.	Payments in 1929-30.	Balance, 31st Maich 1930.
Central Government.	æ	R	Ð	B	H
India, Genebal.					
DEPOSITS BEARING INTEREST.					
Depreciation Reserve Funds.					
Depreciation Reserve Fund (Northern India Salt Revenue Department) General Reserve Fund—Lighthouses and Lightships Depreciation Reserve Fund of ditto ditto Additions and Replacements Reserve Fund ditto	13,87,42/	7 2.76,39 15.86,07 1,07.56 82,13	5 15,86,67 5 1,07,56	5 8,20,8 9	
Total .	13,87,427	20,52,75	7 34,40,18	4 3,44,539	30,95 645
Deposits Not Bearing Interest.					
Depreciation Reserve Funds, etc.					
Depreciation Reserve Fund (Government Presses) Depreciation Reserve Fund (Army Ordnance and Clothing	(a)11,40,476]	9 18,69,70	5 1,00,853	12,68,852
Factories) Depreciation Reserve Fund (Military Dairy Farms)	11,82,166 2,87,167	1	2.87.165		16,92,132
Depreciation Reserve Fund (Military Grass Farins). Depreciation Reserve Fund—Medical Store Depots and	2,36,664	93,855	2,70,517	22,284	1,88,636 2,48,233
Workshops (Military)	•	13,424	13,424	•••	13,424
Civil Courts' Deposits Criminal Courts' Deposits Personal Deposits Public Works Deposits Renewal and Enfacement Fees on Government Promissory Notes	a) 11,03,939 (a) 3,56,477 8,966 1,55,20,856 10,28,349 (a) 101	22,19,688 7,42,442 18,272 13,17,61,445 21,28,405	10,98,919 27,238 14,72,82,301	7,43,401 19,771 13,83,20,191 21,38,976	9,07,985 3,55,518 7,467 89,62,110 10,22,778
Deposit Account of the value of unused return tickets to India issued by the Lloyd Triestino Steam Navigation Company	63,906		63,906	1,357	78
Deposits of Tea Cess Fund	(a) 1,14,520 (a) 38,865	2,18,31,968 12,28,509	2,19,46,488 12,67,374	2,18,14,081 12,47,279	62,549 1,32,407 20,095
Deposits of deceased officers and men of the Indian Army. Judained General Provident Fund Deposits. Deposits of Jute Cess Fund.	15,252 4 40,275	3,439 3,986 13,79,709	18,691 3,986 18,19,984	10,608 14,37,580	8,083 3,986 8,82,404
eneral Police Fund Deposits of Lac Cess Fund Deposits of Cotton Cess Fund	(a) 23 570 11.340 (a) 107	24,259 2,23,873 3,564	47,829 2,35,213 3,671	19,749 2,17,175 3,138	28,080 18,088 533
ndin Research Fund	1,81,385	10,69,377 4 4,453	12,50,762 44,453	10,23,810 29,787	2,26,952 14,666
Other Deposits (Departmental).	(-)				
Cilitary Deposits	22,36,033	53,52 ,3 26	75,88,359	47,21,991	28,66,368
rust Interest Account (Military)	2,223	5,395	7,618	5,933	1,685
tate Railway Deposits tate Railway Fine Fund (Railway Revenue Account)	3,16,24,977 4,09,981	13,33,33,835 6,04,444	18,49,58,812 10,14,425	13,83,90,092 6,10,512	2,65,68,720 4,03,913
csts and Telegraphs Deposits rust Interest Account (Posts and Telegraphs)	2,04,94,830 53	5,57,81,889 14,567	7,62,76,219 14,620	6,06,35,31 4 14,408	1,56,40,905 212
TOTAL . 7	,65,21,978	85,85,62,828	43,50,84,806		6,10,46,759
Carried over . 7	,79,09,405	86,06,15,585	48,85,24,990	37,43,82,586	6,41,42,404

33.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS, for the year ended 31st March 1930—contd.

				-		Balance, 1st April 1929.	Receipts in 1929-30.	Total.	Payments in 1929-30.	Balance, 31st March 1930.
	D		ought	forward	•	R 7,79,09,405	18 36,06,15,585	R 43,85,24,990	R 37, 43,82,586	R 0,41,42404
	BALUCHIST					- 1				
le Deposits	Civil Depo	81ts.			•	4,590	83,041	3 7,631	34,151	3,480
al Deposits		•			•	(a) 1,40,851	37,79,301	39,20,152	35,89,422	3,30,780
nd Criminal C	ourts' Depos	its	•	.1. 10 .6.1	·	(a) 1,10,359	2,98,935	4,09,294	3,02,386	1,06,908
t on account of Kal	f revenue co lat	Hectea	·	engir or i	i. H.	8,063	6,348	14,411		14,411
1 Police Fund		•				3, 101	7,959	11,120	8,586	2,531
				TOTAL	•	(a) 2,67,021	41,25,584	43,92,608	39,84,545	4,58,063
Monar Wr	st Frontie	n Poc	ነ የተልሱ	12:						
	epreciation			110						
iation Reserve	_			358GE)		7,515	6,078	18,593	2,793	10,800
IMCION INCHES AC	ייטטן מוווים פ	or II III C		J3081	·	7,010	0,070	10,000	2,7.70	10,000
	Civil Depo	sits.								
1e Deposits		•	•	•	•	6,52,187	12,80,100	19,32,287	13,39,507	5,92,780
al Deposits	• •	•	•	• •	•	9,51,613	47,46,950	56,98,563	46,79,638	10,18,925
Works Deposi		•	•	• •	•	71,490	75,138	1,46,628	71,501	76,127
al and Enfac	ement Fees	on G	overn	ment Pro	mis-	10	8	13	2	11
1 Police Fund		•	•			24,681	54,738	79,419	49,589	22,830
				TOTAL		17,07,496	61,63,007	78,70,503	61,43 030	17,27 47 4
	MADRAS	3.								
	Civil Depos	site.								
ue Deposits	•	•	•	• •	•	57,62,303	74,81,391	1,32,43,894	76,69,416	56,34 478
ourts' Deposit		•	•	• •	•	(a\1,04,20,903		2,84,52,76")	1,84,09,933	1,00 42,827
ial Courts' De	posits .	•	•	• •	•	(a) 4,12,400	1,87,945	6,00,345	3,96,590	2,02,755
al Deposits	•	•	•	• •	•	(a) 56,42,321	5,84,46,380	6,40,88,701	6,04,13,080	36,75,621
Interest Fund		•			•	2,03,703	35,71,790	87,75,493	36,23,288	1,47,205
ts for work do		роше	s or 11	изиричива	•	(a) 2,04,225	8,64,265	11,69,490	6,74,236	4,94,254
ts of the Tea C Works Deposi		• .	•	•	•	(a) 14,738 25,37,607	1,89,054 32,58,369	2,08,792 57,95,976	1,91,888	12,454
al and Enface		e n Gora	• arnma	nt Duami	90077	20,57,007	32,00,309	07,90,970	32,24,288	25,61,688
otes .	· · ·	•	•	• •	•	(a) 133	141	274	139	135
med General I	Provident Fu	nd De	posits		•	(a 2,468	9,068	11,536	459	11,047
te on account	of Enemy P	roperty	7 •		•		150	150	150	••.
ng Master's D	eposits .	•	•		•	383	2,804	2,187	8,157	30
ts of Cotton C	ess Fund	•	•	• •	•	(a) 1,589	44,357	45,946	43,542	5 :01
4 Police Fund	. •	•	•			22,108	87,940	1,10,049	7-,255	31,798
ts on account	af Cotton R	ase arc	h Fur	ıd.	•	(a) 195	7,014	7,209	7,470	261
Besearch Fur	nd e a	•	•	• •	-		7	7	7	•••
				TOTAL		(a) 2,53,25,076	9,21,82,732	11,75,07,808	9,46,90,478	2.28,17.330
			Carri	ed over	•	10,52,09,001	46,30,86,908			8,91,45,270
						,,,	50,50,00,000	30, 2,00,000	27,112,011,000	0,01,40,270

⁽a) Differs from last year's closing balance by reason of correction since made.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL JUDICIAL and other Deposits, for the Year ended 31st March 1930—contd.

JUDICIAL and other DEPOSITS, 10r	rite Tour	Indea 5180	THEOLOGI TO	oo conta	•
	Balance, 8,51 April 1929.	Receipts in 1929-30.	TOTAL.	Payments in 19.9-30.	Balance, Slst March 1980.
	Æ	R	B	R	R
Brought forward .	10,52,09,001	46,30,86,908	56,82,95,909	47,91,50,639	8,91,45,270
Bonbay,					
Civil Deposits.					
Rombay Development Deposits Revenue Deposits Civil Courts' Deposits Personal Deposits Forest Deposits Trust Interest Fund Deposits for work done for public bodies or individuals Deposits of the Tea Cess Fund Public Works Deposits Renewal and Enfacement Fees on Government Promissory Notes Shipping Master's Deposits Deposits of Lac Cess Fund Deposits of Cotton Cess Fund Unclaimed General Provident Fund Deposits Lloyd Barrage Scheme Deposits Unclaimed Other Miscellaneous Provident Fund Deposits	(a)2,02,888 (a,16,55,878 36,7°,782 1,02,731 1,42,14,854 8,13,714 5°,164 3,19,546 228 (a)15,81,156 371 9,874 (a)303 (a)60,611 17,423 5,05,523	2,22,880 55,81,427 1,18,20,538 1,71,865 12,10,09,873 5,01,326 68,37,-03 4,41,689 3,259 34,25,532 2,175 59,581 1,823 6,57,051 2,800 8,96,377 16	4,25,768 72,37,805 1,54,96,320 2,74,J96 18,72,24,727 8,16,040 6,90,067 7,61,235 3,587 50,06,688 2,546 69,465 1,625 7,26,662 20,253 14,01,900 15	4.25 764 55,96 1 0 1,1; 98,151 1.74,775 12,52,87,917 4.56,465 67,80 699 4,35,647 2,261 30,09,312 2,088 53,673 1,633 6,50,287 1,633 6,50,287 8,60,050	16 41 175 36 98,169 99,921 89,86.810 3,59,375 1,10,268 3,25,588 3,25,588 19,97,376 458 10,780 -8 76,378 4,358 5,41,850
Total .	(a)2,27,23,546	15,36,35,613	17,63,59,159	15,85,06,945	1,78,52,214
Bengal.		·			
Civil Deposits.					
Revenue Deposits Civil Courts' Deposits Criminal Courts' Deposits Personal Deposits Trust Interest Fund Deposits for work done for public bodies or individuals Public Works Deposits Unclaimed General Provident Fund Deposits Renewal and Enfacement Fees on Government Promissory	15,22,495 86,16,230 2,02,423 35,12,686 29,75 12,72,326 (a) 1,39,802 38,790 502	66,01,726 1,90,85,725 2,98,487 1,36,98,108 2,76,573 81,07,100 1,76,090 9,200 510	81,24,221 2,77,01,955 4,90,910 1,72,10,794 5,06,328 93,70,426 3,15,982 47,996 1,012	30,09,718 1,83,61,931 2,85,217 1,38,53,251 2,74,001 75,21,730 1,84,258 401 495	51,14,503 93,40,021 2,05,698 83,57,543 82,327 18,57,696 1,31,724 47,595
Notes. Deposits on account of Enemy Property Shipping Master's Deposits Deposits of Cotton Cess Fund General Police Fund Unclaimed I C. S. Provident Fund Deposits Deposits for Sanitary works done for public bedies Municipal taxes on Government residental buildings	(a)1,32,926 12,186 802 51,043 7 4,60,175	37,685 11,159 53,234 17,11,168 227	1,32,926 49,871 12,051 1,04,877 7 21,71,841 827	1,82,926 36,200 11,56 83,725 18,81,016	13,671 496 66,152 7 8,40,325 827
Other Deposits. State Railway Deposits	(a)976	•••	976		976
Total .	(a)1,59,93,910	5,00,57,590	6,60,51,500	4,50,41,428	2,10,10,072
United Provinces.					
Civil Deposits.			}	1	
Revenue Deposits Civil Courts' Deposits Criminal Courts' Deposits Personal Deposits Forest Deposits Trust Interest Fund Unclaimed General Provident Fund Deposits	24,23,869 (a)63,21,366 1,33,492 22,63,281 187 6,673	62,98,006 1,40,93,705 2,25,706 3,57,04,284 8,084 3,54,563	87,21,875 2,04,15,071 3,59,198 3,79,67,565 8,271 3,61,236	62,59,444 1,43,62,911 2,30,059 3,54,14,513 8,143 3,52,774	24,62,431 60,52,160 1,29,139 25,53,002 128 8,462
Deposits for work done for public bodies or individuals Public Works Deposits Renewal and Enfacement Fees on Government Promissory	(a)2,08,537 (a)17,17,200	3,37,391 28,27,541	5,45,928 45,44,741	4,64,270 29,33,814	81,658 1 6, 10,927
Notes Deposits of Cotton Cess Fund General Police Fund Indian Research Fund	(a)153 2,86,342 (a) 15,035	837 4,098 1,17,233 4,956	990 4,098 4,03,575 19,991	758 4,098 1,13,586 19,991	232 2,90,039
Total .	(a)1,33,76,136	5,99,76,404	7,33,52,540	6,01,64,361	1,31,88,179
Carried over .	15,73,02,593	72,67,56,515	88,40,59,108	74,28,63,373	14,11,95,735
(a) Differs from last year's closing	. Y . J		 		

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS for the Year ended 31st March 1930—contd.

	Balance 1st April 19-9.	Receipts in 1929-30.	Total.	Payments 11 1929-30.	Balance, 31-t March 1930.
	R	R	R	B	R
Brought forward .	15,73,02,593	72,67.56,515	88,40,50,108	74,28,63,378	14,11,95,735
Punjab.					
Civil Deposits.					
Revenue Deposits Civil Courts' Deposits Personal Deposits Trust Interest Fund Public Works Deposits Renewal and Enfacement Fees on Government Promissory Notes.	(a)51,22,442 (a 4,34,845 29,34,*20 38,017 31,18,216 26	1,28,06,552 1,97,793 2,48,42,315 61,155 43,89,837	1,74,28,994 6.32,±38 2,77,77,135 94,173 75,03,±53 201	1,20,28,533 4,92,8 ⁵ 9 2,46, 3,642 93,723 48,88,3+2 170	54, 0,461 1,39,779 31_4 ,493 450 26,14,691 31
Deposits for work done for public bodies or individuals Unclaimed General Provident Fund Deposits Deposits of Cotton Cess Fund General Police Fund	1 574 1,859 84 (a)3,70,621	4,451 151 1,801 3,63,335	6,025 2,010 1,385 7,38,956	5,663 1,831 1,192 2,71,206	862 179 193 4, 62,750
TOTAL	(a)1,20,12,5CB	4,21,67,067	5,41,79,57	4,24,17,181	1,17,62,389
BURMA.					
Civil Deposits.			1		
Revenue Deposits Civil Courts' Deposits Personal Deposits Deposits on account of Enemy Property Marine Deposits Trust Interest Fund Deposits for work done for public bodies or individuals Public Works Deposits Renewal and Enfacement Fees on Government Promissory	940 2,84,915 (a)16,59,851	48,82,394 21,14,753 4,56,23,261 9,187 2,500 20,150 38,47,462	68,21,175 2-,75, 28 5,12,06,484 9,332 12,501 30,076 2,32,915 55,07,313	49,53,452 21,38,485 4,84,60,383 9,332 10,504 28,740 39,99,394	18,37,723 7,37,043 22,40,101 1,997 1,336 2,32,915 15,07,919
Notes Shipping Master's Deposits Deposits of Cotton Cess Fund Deposits of Lac Cess Fund General Police Fund Indian Research Fund	11 1,345 614 (a)2,280 57,438 2,404	114 5,679 7,291 2,237 1,38,777 7,920 30,89,760	125 7,024 7,905 4,517 1,91 215 10,324 30,89,700	57 5,6 8 7,179 3,008 1,38,343 8,597 20,85,760	68 1,386 726 1,509 52,872 1,727
Other Deposits.					
State Railway Deposits	678		678		678
Total	1,02,46,407	5,97,60,465	7,00,06,872	6,33,82,872	66,24,000
BIHAR AND ORISSA.					
Civil Deposits. Revenue Deposits Civil Courts' Deposits Criminal Courts' Deposits Personal Deposits Trust Interest Fund Deposits for work done for public bodies or individuals Public Works Deposits Renewal and Enfacement Fees on Government Promissor Notes Unclaimed General Provident Fund Deposits	12,19,783 42,76,588 2,53,798 25,27,164 5,991 57,371 (a)11,03,866	20,57,941 70,20,992 2,40,129 1,21,96,217 55,422 1,19,543 9,50,369	\$2,77,724 1,12,97,580 4,93,927 1,47,23,581 61,323 1,76,914 20,54,235	20,85,992 78,27,014 2,44,557 1,21,79,707 60,512 1,34,003 10,20,9-9	11,91,732 39,.9,967 2,49,370 25,43,.74 811 42,851 10,33,806
General Police Fund Deposits on Account of Enemy Property Deposit for Government Loan (Temporary)	47,970	89,1 ₀ 3 67 9,96,248	1,37,133 67 9,96,248	1,55,471 9,96,248	21,238 67
Other Deposits.					
State Railway Deposits	-10,693	- <u></u>	-10,693		—10,€9 8
TOTAL	(a)94,84,357	2,87,34,132	3,32,18,489	2,42,09,886	90,08,555
Carried over	18,90,45,860	85,24,18,179	1,04,14,64, 85	87,28,73,262	16,85,90,777

(a) Differs from last year's closing balance by reason of correction since made.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL JUDICIAL and other DEPOSITS for the year ended 31st March 1930—contd.

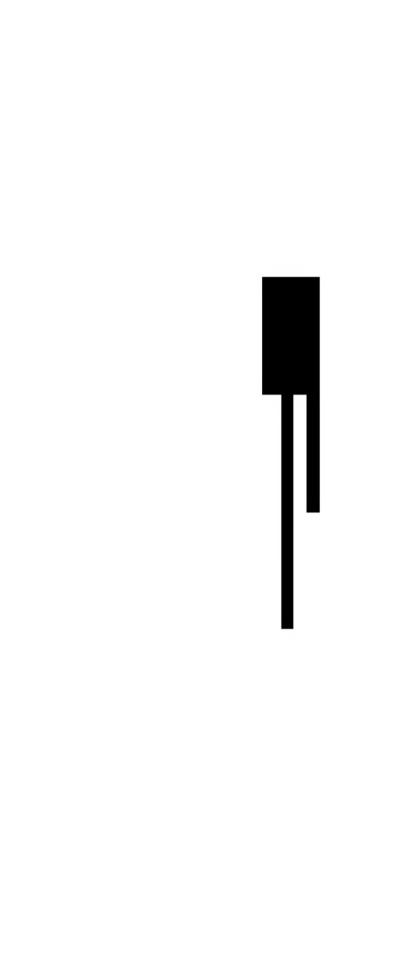
JUDICIAL and other DEPOSITS 10	1 0110 9000)	· DEGLOTE E	7	
	Balance 1st April 1929.	Receipts in 19290	Тогаь.	Paymonts in ±1920-30.	Balance, Sist March 1830.
Brought forward	R 18,90,45,860	R 85,24,14,179	R 1,01,14,64,03	R 87,28,7 <i>s</i> ,262	16,85 90,77
CENTRAL PROVINCES AND BERAR.		- 	-		
Civil Deposits.) 				
Revenue Deposits	(a;8,00, 14 5	23,01,288	31,07,733	21,78,21	9,29,51
Civil Courts' Deposits	21,'10,603	70,30,225	91,3),888	67,48,535	23,82,33
Personal Deposits	1,73,084	49,08,617	53,81,701	47,28,916	(',52,78
Forest Deposits	(a)231	29,908	30,219	29,791	13
Frust Interest Fund	1,220	98,716	99,936	82,712	17,22
Deposits for work done for public bodies and individuals .	9 607	20,703	30,403	2,755	27, 55
Public Works Deposits	(a)3,45,213	5,51,017	8,96,230	5,87,330	3,08,89
Renewal and Enfavement Fees on Government Promissory	4	. 128	132	110	2
Unclaimed General Provident Fund Deposits	(n) 3,948		6,048	102	6,81
Deposits of Cotton Cess Fund	1.00	5,481	ő,4 81	3,481	
General Police Fund		16,815	16,815	16,815	
Municipal Taxes on Government Buillings	33	5,716	5,749	5,729	2
TOTAL .	.17,43,658	1,49,68,710	1,87,12,2 '8	1,43,86,523	43,25.73
Assa h.					
Cuul Deposits.					
Revenue Deposits Civil Courts' Deposits Personal Deposits Forest Deposits Trist Interest Fund Deposits for Gorenment Loan (temporary) Deposits for work done for public bodies or individuals Public Works, Deposits Renewal and Entacement Fees on Government Promissory	11 26 140 2 4) 163 8 67,436 (a)24,890 18,732 3,47,502	10,42,115 3,16,030 28,06,191 25,576 3,547 95,898 0,060 6,71,584	21,68,255 5,50,193 36,74,627 50,466 3,5,7 95,848 22,792 9,19,086	12 11,571 3,45,409 30,00,334 34,127 3,567 95,898 15,423 4,81,860	9,56,69, 2,10,69, 6,73,299 16,339 7,344 4,37,220
Notes Inclaimed General Provident Fund Deposits Labour Bund Coss Fund General Police Fund	(a)1 43 10,702 6,634	26 50,742 4,895	27 43 61,414 11,379	53,883 4,561	43 7,561 6, 818
Other Deposits.		ŀ			
tate Railway Deposits (Railway Capital Accounts) .	144		144	•••	144
Total .	25,40,437	50,22,484	75,62,921	52,46,755	23,16,166
Coorg.			<u> </u>		· · · · · · · · · · · · · · · · · · ·
Civil Deposits.			İ		
evenue Deposits ivil Courts' Deposits riminal Courts' Deposits coronal Deposits rust Interest Fund rublic Works Deposits	(a) 57,145 (a) 12,872 516 2,886 (a)21 (a)2,874	. 84,838 53,279 . 2,045 2,71,175 4,603 4,975	1,41,978 65,651 2,711 2,73,561 4,624 7,849	77,405 48,047 2,010 2,68,609 4,624 4,282	64,578 17,674 701 4,952 3,617
Total .	75,441	4,20,930	4,96,374	4,01,927	91,447
Total Central Government . 1	(a) 19,54,05,299	87,28,30,303	,06,82,35,602	89,29,11, 473	17,58,24,129

⁽a) Differs from last year's closing balance by reason of correction since made.

o. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPARTMENTAL JUDICIAL and other DEPOSITS for the Year ended 31st March 1930—concld.

	Ralance,	Receipts		Fayments	Balance.
	1st April 1929.	1u 1929-30.	TOTAL	in 1929-80.	Balance. 31-t Maich 1930.
	R	R	H	R	R
Brought forward	19,54,05,299	87,28,30,303	1,06,82,35,602	89,29,11,473	17,53,24,129
Provincial Governments.					
Deposits bearing Interest.					
Depreciation Reserve Funds.					
vernment Commercial Undertakings —					
Madias	(a)1,52,577	17,301	1,69,878	12,424	1,57,454
Burma	16,42,000	8,10,500	24,52,500	1,27,000	23,25,500
•	(a)17,94,577	8,27,801	20,22,878	1,89,424	24,82,954
est Tramway—					***************************************
Central Provinces and Berar	()13,287	56,522	69,759	***	69,759
. Total	(a)18,07,814	8,84,328	26,92,137	1,39,424	25,52,718
Deposits not bearing Interest. Depreciation Reserve Funds.					
ernment Presses-					
Madras	3,65,131	1,82,097	4,97,228	86,896	4,10,832
Bombay	1,70,185	58,264	2,28,549	87,212	1,91,337
Bengal	2,26,472	1,38,089	3,61,561	83,332	2,81,229
United Provinces		16,247	16,247		16,247
Punjab	77,299	49,759	1,27,058	80,314	46,744
Burma	72,515	77,471	1,49,986	70,738	79,248
Central Provinces and Berar	(a) 77,071	37,886	1,14,957	89,999	74,958
Assam 6	25,909	10,488	86,397	1,438	84,959
Total .	(a) 10,14,582	5,20,401	15,84,983	3,99,929	11,35,054
Total Provincial Governments	(a)28,22,396	14,04,724	42,27,120	5,30,353	36,87,767
GRAND TOTAL .	a)19,82,27,695	87,42,35,927	1,07,24,62,722	89,34,50,823	17,90,11,896

⁽a) Differs from last year's closing balance by reason of correction since made.



Gain or loss on revaluation, sale, transfer, etc., of assets of the Paper Currency Reserve.

This Central Ledger head was opened in the accounts for 1927-28, for the adjustment of the various items of gain and loss arising out of the reconstruction of the Paper Currency Reserve. On the 1st April 1927, the gold and sterling securities held in the Paper Currency Reserve were revalued at the rate of Rs. 13½ to the pound sterling, in accordance with the provisions of the Indian Paper Currency Act, 1927, which came into force on that date. On the analogy of the procedure adopted in 1920, when the loss on revaluation of the gold and sterling assets of the Paper Currency Reserve was debited to a suspense head "Adjustment of Ex change on revaluation of gold and sterling securities in the Paper Currency Reserve", the gain from revaluation on the 1st April 1927 was credited to this suspense head, which has been debited with the loss on the realisation of rupee securities in the Paper Currency Reserve and also with the loss arising on the sale of Currency Reserve silver. The question of final adjustment of the items outstanding under this head is under consideration.

No. 93-A—ACCOUNT of GAIN or LOSS on REVALUATION, SALE, TRANSFER, etc., of ASSETS of the Paper Currency Reserve during the year ended 31st March 1930.

	Balance on 1st	Transactions d	uring 1929-: 0.	Balance on 31st
	April 1929 (Credits +, Debits —).	Debits.	Credits.	March 1:30 (Credits +, Debits),
	R	R	R	R
Gain on revaluation of gold and sterling securities in the Reserve.	+9,29,74,184	***	•••	+9,29,74,184
Loss on realisation of rupee securities in the Reverve.	1,43,18,375	•••		1,43,18,375
Loss on sale of silver	-4,18,91,783	6,19,55,909	76,623	10,37,71,039
Total .	+ 8,67,64,026	6,19,55,909	76,623	-2,51,15 260
Net loss during 1929-30 .		6,18,79,286	•••	•••

Exchange on Remittance Accounts.

From the 1st April 1920 to the 31st March 1927, the accounts were prepared on the basis of the rate of 2s. per rupee for the conversion of English sterling transactions into rupees. The sterling value of the rupee stood, however, at a lower level in the latter part of this period, and in consequence large sums were brought to account as credits and debits on account of exchange in respect of transactions involving remittance of funds to and from England. Since the 1st April 1927, the accounts are being prepared on the basis of the new statutory rate of 1s. 6d. to the rupee, and as the average rates of exchange since April 1927 have not differed materially from the rate of 1s. 6d. the gains and losses adjusted in the accounts since 1927-28 have been comparatively small.

- 2. The present procedure for the allocation between different heads of exchange gains or losses is as tollows. All exchange arising in respect of remittance transactions with England is brought to account in the first instance under the Deposit head "Exchange on Remittance Accounts", (see Account No. 94). Adjustments are then made, both in the Central and Provincial Accounts, transferring the exchange in respect of receipts and expenditure in England to the Major heads, Revenue and Capital, under which the transactions in England occur. These adjustments are made monthly, the calculations being based on the average of the Calcutta daily market rate for telegraphic transfers on London, which is taken as the standard for effecting remittances to England to meet expenditure in that country. The effect of this procedure is that the adjustments on account of exchange in respect of the revenue and expenditure of non-commercial services, which were up to the year 1920-21 shown in lump under the revenue or expenditure head "XXIX or 40—Exchange", are now distributed over the respective heads of revenue and expenditure. (See Accounts Nos. 2, 3, 5 and 6).
- 3. The entire procedure outlined above requires reconsideration as a result of the fixation of exchange at 1s. 6d. the rupee with effect from the 1st April 1927, and the question of its revision and of the disposal of the eventual balance under this head is under the consideration of the Government of India. Pending a decision, the old procedure has been followed also in the accounts for 1929-30.

No. 94.—ACCOUNT of Exchange on Remittance Accounts for the year ended 31st March 1930.

											Credits.	Deblis.
alance on 1st Apr	il 1929		•		•	•				. :	R 12,85,56,944	£
salance on 150 mp.										-	ν.	
ransactions during 1929												10,45,053
Sterling purchased in	India		•	•	٠	•	•	•	• •	•	***	10,40,000
Postal and Money Or	rder transac	tions .				•	•				1,95,671	•••
Remittances on accou			quidatio	on of I	Enemy	Frep	er ty	•		•		1,77,952
Persia Bills .			•	•	•		•	•			40,413	•••
Miscelianeous .		•	•								2,303	•••
									Total		2,38,420	12,2ժ,005
•		Ne	t loss	by е	xch	inge	duri	ing t	he year		•••	9,84,535
Deduct-Loss by Exch	ange in res	pect of S	terling	trans	zetion	ıs trai	usferr	ed to-	_	-		1
Central Govern												
	(Capital	١.,	•	•	•	•	•	•	21,76,7	35		į
Bailways	Revenu	te .	•	•	•	•	•	•	9,03,98	85		
	(Capital			•			•		6,2:	46		
Posts and Telegraph	as Revenu		•	•	•	•	•	•	-4,8.	1		
er + 15	(Capital			•	•	•	•	•	••			
Irrigation .	Revenu	е .	•	•	•	•	•	•	4	<i>53</i> │		
Vizagapatam Harbo	our—Capita	al	•		•	•			4,3	88		
New Capital at Dell	hi •	• •	•	•	•	•	•	•	4,2	213		
Currency Capital O	utlay .				•	•		•	1	35		
Capital Outlay on I	ight-house	s and Lig	btships		•	[6]	•	•	2,7	24		
Other transactions—	_Cantral	Capital Revent	•	•	•	•	•	•	1	64	•	
Office franchisms	-congrum	Revent	10 .	•	•	•	•	•	17,04,1	15		
Provincial Gov												
Irrigation .	$\cdot \left\{ egin{array}{l} ext{Capital} \ ext{Revenu} \end{array} ight.$		•	•	•	•	٠	•	15,7	- 1		
										52		
Bombay Developme	nt Scheme	· · ·	•	•	•	•	•	•		372		
Bombay Developme Other transactions—	-Provincial	Revent		•	•	•	•	•	5,8 2,62,6	1		
					T	otal	loss	trai	nsferred			-40,90,96
Net	Cerdit be	ወሀባዚ ጥ ተወ	ACCOU	NT UN	DER T	eis e	BAD D	URING	THE YEAR		31,06,37	***
										Į.		

Revenue Reserve Fund.

The Government of the Punjab transferred Rs. 20 lakhs from its Revenue account of 1926-27 to a Revenue Reserve Fund, with a subsequent retransfer of Rs. 10 lakhs from the Fund to the Revenue account, leaving a balance of Rs. 10 lakhs in the Fund. A further sum of Rs. 15 lakhs was transferred to the Fund from the Revenue Account 1927-28. The original intention of the Punjab Government in instituting this Fund was to put aside year after year a substantial amount in the Revenue section of the account until a sufficient sum had been accumulated in the Fund to insure against an unexpected shortage or failure of revenue owing to seasonal or other calamities by creating an actual Reserve Fund out of the current revenue The Local Government have since agreed to create an invisible fund for the redemption of debt, designed not to be drawn upon but to provide security for borrowing to meet expenditure on the revenue account. The cardinal feature of this plan is that when there has been a true surplus in the revenue account, after excluding the extraordinary receipts of the Local Government on the one side, and capital expenditure met therefrom on the other, it shall be open to the Local Government to make special appropriations to the redemption of debt or to the acquisition of suitable Government Securities. The separate Fund has therefore been abolished and the question of the adjustment of the outstanding balance at credit of the fund is under consideration

A portion of the Reserve Fund of the Punjab Government has been temporarily invested in that Government's own bonds, and the interest accruing on this investment has been created to the fund.

No. 94-A.—STATEMENT showing the Appropriations to and from the Revenue Reserve Fund of the Punjab Government during the year 1929-30 and the Balance at credit of the fund at the commencement and close of the year.

		Transactions d	iring 1929-80.			A STATE OF THE PARTY OF THE PAR
	Balance, 1st April 1920.	Appropriation to the Fund from Revenue— mds Account No. 79-0.	Appropriation from the Fund for expenditure— ends Account No. 79-C.	Investments.	Interest on Investments,	Balauce, Alst March 1980,
	H.	R	H.	R	R	R
PROVINCIAL GOVERNMENTS.				1		
Government of Punjab.		[]			- 1	
Revenue Reserve Fund	23,96,114	•	15,00,000	38,051	5,539	9,39,704
Reserve Fund Investment Account.	1,17,733		•••	-38,051	***	79.682
Total .	25,13,847	•••	15,00,000	•••	5,530	10,19,386

Section Q.-Loans and Advances by the Central Government.

The loans and advances brought to account in this section were formerly confined solely to transactions with the public. Since 1925-26 the scope of the section has been expanded by the inclusion of interest-bearing advances to Government servants for house-building and purchase of conveyances, which were formerly recorded under 'Advances Repayable', and also of advances by the Government of India to the Provincial Loans Fund. Advances made by the Government of India to the Shan States Federation are also brought to account under this head.

The rate of interest charged on advances to Government servants has been fixed for the present at 5 per cent., while the rate charged on loans and advances to Indian States, public bodies and persons, etc., is normally 6 per cent., though it is occasionally varied for special reasons. The rate of interest charged by the Government of India to the Provincial Loans Fund is determined with reference to the cost of new borrowings to the Government of India from time to time. Loans and advances made by Provincial Governments to public bodies and private persons and met from Provincial Revenues are recorded in 'Section R—Loans and Advances by Provincial Governments'.

	Bilings on let April 19.9	A pount Advanced during the year,	Tolal	Amount Repud during the year	Dalance on Alri Match 10.0	Amount of Inferest terem and credited to Revunn (See Account Ac. 4.).
. •	R	R.	Ð	11	R	В
dvances to Provincial Loans Fund . ,	1,37,15,76,011	12,05,-5,000	1,49,58,00,011	7,00,98,071	1,42,52,01,040	(8) 6,19,72,177
dvances to Government Servarts-	,					
House Building Advances	27,94,511(a)	15,92,680	43,27,191	13,25,311	30,01 8 0	92,516
Advances for the purchase of motor cars	46,71,919(a)	36,33,172	88,05 091	36 70,361	10,64 730	2,20,43
Advances for the purchase of other conveyances	4,58,726 a)	4,56,528	9,15,254	4,64,797	4,50 457	25,32
Patenge Advances	1,04,759(a)	83,132	1,86,791	73,970	1,12,815	1,78
Other Advances	276(u)	2,01,195	2,01,471	55 279	1,46,1/2	1
Tosak	80,30,101	59,05,607	1,89,85,798	55,89,724	83,46 074	3,39,98
ans and Advances to Indian States, Public Bodies, Private Persons, etc						
Loans to Indian States	6,47,50,214(a)	2,03,31,817	8,51,22,061	3,4 8,471	8,47,78,500	37,83,
Loans to Presidency Corporations including Port Trusts	7,12,53,025(a)		7,12,63,025	18,04,894	6,99,43,681	26,14
Loans to Mcfussil Municipalities .	25,07,858	.	25,07,858	1,00,119	24,07,759	81,
Loans to Landbolders and other Notabilities	10,88.590(a)	1.23 880	11,90,470	55,295	11,35,175	31,
Regimental and other Loans (Military)	22,803	***	22,803	17,778	4,525]],
Loans to District and other Local Fund Committees	8,89,866		8,80,818	78 915	7,00,951	49,
Advances under Special Laws	3,77,805					
		9,182	3,86,987	20,262	3,57,728	22,890
	24,18,545(a)	9,182 14,41,527	3,86,987 38,60,072	20,262 4,04,357	3,57,728 84,55,715	•
Advances to Cultivators				1	ł	50,138
Advances to Cultivators Loans to Local Boards for Railway Constitution	24,18,545(a)		38,60,072	4,04,857	84,55,715	50,138 12,128 12,218
Advances to Cultivators Loans to Local Boards for Bailway Constitution	24,18,545(a) 3,17,877	14,41,527	38,60,07 2 9,17,87 7	4,04,857 58,689	34,55,715 2,79,188	50,138 12,128 12,218
Advances to Cultivators Loans to Local Beards for Railway Constitution	24,18,545(a) 3,17,877 7,67,408(a)	14,41,527	38,60,072 8,17,877 13,67,603	4,04,857 58,689	24,55,715 2,19,188 12,27,081	50,138 12,128 12,218
Advances to Cultivators Loans to Local Boards for Railway Constitution Miscellaneous Loans and Advances Loans to Reilway Companies	24,18,646(a) 3,17,877 7,67,408(a) 20,10,000	14,41,527 6,00,000	38,60,072 9,17,877 19,67,603 20,10,000	4,01,857 58,689 40,522	34,55,715 2,79,188 13,27,081 20,10,000	50,188 12,126 12,218 93,924
Advances to Cultivators Loans to Local Beards for Railway Constitution Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds	24,18,545(a) 3,17,577 7,67,1908(a) 20,10,000	14,41,527 6,00,000 7,00,000	38,60,072 3,17,877 12,67,603 20,10,000 7,10,(0)	4,04,857 58,689 40,522	24,55,715 2,79,188 12,27,081 20,10,000 7,00,000	50,138 12,128 12,218 93,924
Advances to Cultivators Loans to Local Boards for Railway Constitution Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds Toyal	24,18,545(a) 3,17,877 7,67,408(a) 20,10,000	14,41,527 6,00,000 7,00,000 2,32,06,408	38,60,072 3,17,877 19,67,603 20,10,600 7,40,700 16,95,78,122	4,04,857 58,689 40,522	24,55,715 2,19,188 12,27,081 20,10,000 7,00,000 16,71,41,320	22,690 50,198 12,128 12,218 93,924 6,20,88,174
Advances to Cultivators Loans to Local Boards for Railway Constitution Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds Toyal Logans to Shan States Federation	24,18,545(a) 3,17,577 7,67,1,08(a) 20,10,000 14,63,71,716	14,41,527 6,00,000 7,00,000 2,82,06,408	38,60,072 3,17,877 19,67,603 20,10,000 7,40,(0) 16,95,78,122	4,04,857 58,689 40,522	24,55,715 2,19,188 12,27,081 20,10,000 7,00,000 16,71,41,320	50,138 12,128 12,218 93,924 v7,54,190
Advances to Cultivators Loans to Local Beards for Railway Constitution	24,18,545(a) 3,17,577 7,67,1,08(a) 20,10,000 14,63,71,716	14,41,527 6,00,000 7,00,000 2,82,06,408	38,60,072 3,17,877 19,67,603 20,10,000 7,40,(0) 16,95,78,122	4,04,857 58,689 40,522	24,55,715 2,19,188 12,27,081 20,10,000 7,00,000 16,71,41,320	50,138 12,128 12,218 93,924 07,54,196 21,663 6,90,68,176
Advances to Cultivators Loans to Local Beards for Railway Constitution	24,18,545(a) 3,17,877 7,67,503(a) 20,10,000 14,63,71,716 5,00,000	14,41,527 6,00,000 7,00,000 2,32,06,408 5,00,000	38,60,072 3,17,877 13,67,603 20,10,000 7,40,(0) 16,95,78,122 10,00,000 1,67,98,13,931	4,04,857 58,689 40,522 24,87,802 7,81,25,597	24,55,715 2,19,188 12,27,061 20,10,000 7,00,000 16,71,41,320 10,60,700 1,60,16,18,334	50,138 12,128 12,218 12,218 93,924 67,54,196 21,663 6,90,88,176
Advances to Cultivators Loans to Local Boards for Railway Construction Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds TOYAL LOANS to Shan States Federation GRAND TOTAL Distribution of the Grand Total—	24,18,545(a) 3,17,877 7,67,503(a) 20,10,000 14,63,71,716 5,00,000 1,52,96,76,918	14,41,527 6,00,000 7,00,000 2,32,06,408 5,00,000 16,01,37,018	38,60,072 3,17,877 13,67,608 20,10,000 7,10,(0) 16,95,78,122 10,00,000 1,67,98,13,931	4,04,857 58,689 40,522 24,87,802 7,81,25,597	24,55,715 2,79,188 12,27,081 20,10,000 7,00,000 16,71,41,320 1,60,16,88,334 1,43,59,75,575 9,29,758 41,00,779	50,198 12,128 12,218 03,924 67,54,196 21,663 6,24,16,96 29,14 83,46
Advances to Cultivators Loans to Local Beards for Railway Construction Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds TOTAL LOANS, to Shan States Federation GRAND TOTAL Distribution of the Grand Total— Lodio General Baluchistan	24,18,545(a) 3,17,877 7,67,103(a) 20,10,000 14,63,71,716 5,00,000 1,52,95,76,918 1,38,58,97,471(a) 7,91,668	14,41,527 6,00,000 7,00,000 2,32,06,408 5,00,000 15,01,37,018	38,60,072 3,17,877 13,67,603 20,10,000 7,10,(00) 16,95,78,122 10,00,000 1,67,98,13,931 1,50,90,55,57 11,25,203	4,04,857 58,689 40,522 24,87,802 7,81,25,597 7,91,09 821 1,88,644	14,55,715 2,79,188 12,27,081 20,10,000 7,00,000 16,71,41,320 10,00,000 1,60,16,88,334 1,43,59,75,575 9,20,769 41,00,770 1,20,22,264	6,24,16,96 29,14 6,24,16,96 29,14 6,56,89
Advances to Cultivators Loans to Local Beards for Railway Constitution	24,18,545(a) 3,17,877 7,67,503(a) 20,10,000 14,63,71,716 5,00,000 1,52,96,76,918 1,38,58,97,471(a) 7,81,668 33,44,279(a)	14,41,527 6,00,000 7,00,000 2,32,06,406 5,00,000 15,01,37,018 12,51,87,926 3,44,547 11,18,919	38,60,072 3,17,877 13,67,608 20,10,000 7,40,100 16,95,78,122 10,00,000 1,67,98,13,931 1,60,90,55,957 11,20,203 44,03,198 1,37,17,552 3,71,05,68	7,81,25,597 7,81,25,597 7,81,25,597 7,91,09 821 1,90,614 3,82,410 7,95,588 8,26,307	1,43,59 73,575 0,29,768 1,43,59 73,575 0,29,768 41,00,770 1,69,92,764 3,63,70,259	6,24,16,96 29,14 83,46 11,75,75
Advances to Cultivators Loans to Local Beards for Railway Construction Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds TOTAL LOANS to Shan States Federation GRAND TOTAL Distribution of the Grand Total— India General Baluchistan North-West Frontier Province Madris .	24,18,545(a) 3,17,877 7,67,503(a) 20,10,000 14,63,71,716 5,00,000 1,52,96,76,918 1,38,58,97,471(a) 7,91,658 38,44,279(a) 1,23,8,110	14,41,527 6,00,000 7,00,000 2,32,06,408 5,00,000 16,01,37,018 12,61,87,926 3,44,547 11,18,919 3,58,742	38,60,072 3,17,877 13,67,603 20,10,000 7,00,000 16,95,78,122 10,00,000 1,67,98,13,931 1,60,90,85,957 11,20,203 44,03,198 1,37,17,852 3,71,96,686 2,57,07,974	4,04,857 58,689 40,522 24,87,802 7,81,25,597 7,81,09 881 1,96,644 3,82,410 7,95,588 8,26,807 8,19,824	24,55,715 2,79,188 12,27,081 20,10,000 7,00,000 16,71,41,320 10,60,700 1,60,16,88,334 1,43,59,75,575 9,29,759 41,00,770 1,29,25,64 3,63,70,259 2,40,50,150	6,24,16,96 6,24,16,96 21,75,76 11,75,76 10,40,04
Advances to Cultivators Loans to Local Beards for Railway Construction Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds TOTAL LOANS to Shan States Federation GRAND TOTAL Distribution of the Grand Total— India General Baluchistan North-West Frontier Province Madris Bombay	24,18,545(a) 3,17,877 7,67,503(a) 20,10,000 14,63,71,716 5,00,000 1,52,96,76,918 1,38,58,97,471(a) 7,81,666 33,44,279(a) 1,23,83,110 8,62,10,708	14,41,527 6,00,000 7,00,000 2,32,06,408 5,00,000 15,01,37,018 12,51,87,926 3,44,547 11,18,919 3,58,749 9,56,860 2,57,875	38,60,072 3,17,877 13,67,603 20,10,000 7,40,(00) 16,95,78,132 10,00,000 1,67,98,13,931 1,60,90,85,857 11,20,203 44,03,198 1,37,17,852 3,71,06,688 2,57,01,974 8,43,083	4,04,857 58,689 40,522 24,87,802 7,81,26,597 7,81,09 821 1,90,644 3,82,410 7,95,588 8,26,307 8,12,824 8,61,195	24,55,715 2,79,188 12,27,081 20,10,000 7,00,000 16,71,41,320 10,60,700 1,60,16,88,334 1,43,59,75,575 9,29,769 41,00,779 1,29,22,264 3,63,70,259 2,40,50,150 4,01,888	6,24,16,96 6,24,16,96 21,863 6,24,16,96 29,14 83,46 6,58,83 11,75,76 10,40,74
Advances to Cultivators Loans to Local Beards for Railway Construction Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds TOTAL LOANS to Ehan States Federation GRAND TOTAL Distribution of the Grand Total— India General Baluchistan North-West Frontier Province Madris Bomlay Bengal	24,18,545(a) 3,17,877 7,67,303(a) 20,10,000 14,63,71,716 5,00,000 1,52,96,76,918 1,38,58,97,471(a) 7,91,656 33,44,279(a) 1,23,81,110 8,62,10,708 2,55,35,599	14,41,527 6,00,000 7,00,000 2,32,06,408 5,00,000 16,01,37,018 12,61,87,926 3,44,547 11,18,919 3,58,749 9,56,360 2,67,875 3,28,431 1,96,59,755	38,60,072 3,17,877 13,67,603 20,10,000 7,60,000 16,95,78,122 10,00,000 1,67,98,13,931 1,60,90,55,857 11,25,203 44,53,198 1,37,17,552 3,71,06,666 2,57,07,974 8,43,083 8,17,28,042	7,81,95,89 7,81,95,597 7,81,95,597 7,81,95,88 8,26,907 8,12,824 8,61,195 2,00,867	14,55,715 2,79,188 12,27,081 20,10,000 7,00,000 16,71,41,320 10,60,700 1,60,16,88,334 1,43,59,75,575 9,29,759 41,00,770 1,29,22,364 3,63,70,259 2,49,50,150 4,01,888 6,14,29,075	6,24,16,96 6,24,16,96 21,66 21,66 20,14 83,46 7,58,8° 11,75,76 10,40,04 36,03,07
Advances to Cultivators Loans to Local Beards for Railway Construction Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds Toyal Loans to Pert Funds Toyal Loans to Shan States Federation Grand Toyal Distribution of the Grand Total— India General Baluchistan North-West Frontier Province Madris Bombay Bengal United Provinces	24,18,545(a) 217,877 7,67,403(a) 20,10,000 14,63,71,716 5,00,000 1,52,96,76,918 1,38,58,97,471(a) 7,81,665 33,44,279(a) 1,23,81,110 8,62,10,708 2,65,35,699 5,14,653(a) 6,20,69,187 17,87,352(a)	14,41,527 6,00,000 7,00,000 2,22,06,408 5,00,000 15,01,37,018 12,61,87,926 3,44,547 11,18,919 3,58,749 9,56,580 2,67,375 3,28,431 1,96,59,755 11,39,669	38,60,072 3,17,877 13,67,608 20,10,000 7,00,000 16,95,78,122 10,00,000 1,67,98,13,931 1,60,90,55,957 11,20,203 44,03,196 1,37,17,552 3,71,06,668 2,57,01,974 8,43,083 8,17,28,042 29,27,021	7,81,25,597 7,81,25,597 7,81,25,597 7,81,26,597 7,95,588 8,26,307 8,12,824 8,61,106 2,90,867 6,48,311	1,43,59,75,575 0,29,769 41,00,770 1,69,29,769 41,00,770 1,29,29,264 4,00,770 4,01,888 5,14,29,075	6,24,16,96 29,14 83,46 11,75,77 10,40,04 36,03,07
Advances to Cultivators Loans to Local Boards for Railway Construction Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds TOTAL Loans to Pert Funds GRAND TOTAL Distribution of the Grand Total— India General Baluchistan North-West Frontier Province Madris Bombay Bengal United Provinces Punjab	24,18,545(a) 3,17,877 7,67,503(a) 20,10,000 14,63,71,716 5,00,000 1,52,96,76,918 1,38,58,97,421(a) 7,81,668 33,44,279(a) 1,23,83,110 8,62,10,708 2,65,26,699 5,14,662(a) 6,20,69,187 17,87,352(c) 10,66,117	14,41,527 6,00,000 7,00,000 2,32,06,406 5,00,000 15,01,37,018 12,51,87,926 3,44,547 11,18,919 3,52,742 9,56,800 2,57,875 3,28,431 1,96,59,755 11,39,669 1,04,109	38,60,072 3,17,877 13,67,603 20,10,000 7,00,000 16,95,78,122 10,00,000 1,67,98,13,931 1,50,90,85,857 11,20,203 44,03,198 1,37,17,852 3,71,96,686 2,57,01,974 8,43,083 8,17,28,042 29,27,021 11,70,226	4,04,857 58,689 40,522 24,87,802 7,81,25,597 7,81,09 821 1,96,544 3,82,410 7,95,588 8,26,307 8,12,624 8,61,106 2,00,667 6,48,511 2,24,660	1,43,59,75,573 1,23,70,600 1,00,000 1,00,000 1,00,000 1,60,16,83,324 1,43,59,75,573 9,29,759 41,00,779 1,59,22,564 4,00,779 2,42,50,150 4,01,888 6,14,59,075 22,78,510 9,45,568	6,24,16,96 6,24,16,96 29,14 83,46 11,75,77 10,40,09 10,93 68,8
Advances to Cultivators Loans to Local Beards for Railway Construction Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds TOTAL LOANS, to Ethan States Federation GRAND TOTAL Distribution of the Grand Total— India General Baluchistan North-West Frontier Province Madras Bombay Bengal United Provinces Punjab Burnas	24,18,545(a) 217,877 7,67,903(a) 20,10,000 14,63,71,716 5,00,000 1,52,96,76,918 1,38,58,97,471(a) 7,91,668 38,44,279(a) 1,28,81,110 8,12,10,708 2,65,35,699 5,14,665(a) 6,20,69,187 17,97,352(a) 10,66,117 3,41,598(a)	14,41,527 6,00,000 7,00,000 2,32,06,406 5,00,000 16,01,37,018 12,61,57,926 3,44,647 11,18,919 3,68,742 9,66,860 3,67,375 1,96,59,755 11,39,669 1,04,109 2,39,957	38,60,072 3,17,877 13,67,603 20,10,000 7,00,000 16,95,78,122 10,00,000 1,67,98,13,931 1,50,90,55,557 11,25,203 44,63,198 1,37,17,552 3,71,96,168 2,57,07,974 8,43,083 8,17,28,042 29,27,021 11,70,226 5,81,555	7,81,26,597 7,81,26,597 7,81,26,597 7,81,26,597 7,91,69 821 1,96,644 3,62,410 7,95,588 8,26,907 8,12,824 8,61,196 2,90,867 6,48,511 2,24,660 1,98,066	1,43,59 75,575 1,29,188 12,27,081 20,10,000 7,00,000 16,71,41,320 10,60,700 1,60,16,88,334 1,43,59 75,575 9,29,769 41,00,770 1,29,22,564 8,63,70,259 2,49,50,150 4,91,888 6,14,29,075 22,78,510 0,45,666 9,33 489	6,24,16,96 6,24,16,96 21,66 21,66 6,24,16,96 29,14 83,46 7,58,3i 10,40,74 10,5i 36,03,0i 68,8 5,3,3 18,1
Advances to Cultivators Loans to Local Beards for Railway Construction Miscellaneous Loans and Advances Loans to Reilway Companies Loans to Pert Funds TOTAL LOANS, to Shan States Federation GRAND TOTAL Distribution of the Grand Total— India General Baluchistan North-West Frontier Province Madras Bombay Bengal United Provinces Punjab Burma Bihar and Orises	24,18,545(a) 3,17,877 7,67,503(a) 20,10,000 14,63,71,716 5,00,000 1,52,96,76,918 1,38,58,97,421(a) 7,81,668 33,44,279(a) 1,23,83,110 8,62,10,708 2,65,26,699 5,14,662(a) 6,20,69,187 17,87,352(c) 10,66,117	14,41,527 6,00,000 7,00,000 2,32,06,406 5,00,000 15,01,37,018 12,51,87,926 3,44,547 11,18,919 3,52,742 9,56,800 2,57,875 3,28,431 1,96,59,755 11,39,669 1,04,109	38,60,072 3,17,877 13,67,603 20,10,000 7,00,000 16,95,78,122 10,00,000 1,67,98,13,931 1,50,90,85,857 11,20,203 44,03,198 1,37,17,852 3,71,96,686 2,57,01,974 8,43,083 8,17,28,042 29,27,021 11,70,226	4,04,857 58,689 40,522 24,87,802 7,81,25,597 7,81,09 821 1,96,544 3,82,410 7,95,588 8,26,307 8,12,624 8,61,106 2,00,667 6,48,511 2,24,660	1,43,59,75,573 1,23,70,600 1,00,000 1,00,000 1,00,000 1,60,16,83,324 1,43,59,75,573 9,29,759 41,00,779 1,59,22,564 4,00,779 2,42,50,150 4,01,888 6,14,59,075 22,78,510 9,45,568	50,188 12,128 12,218 93,92 77,54,19 21,66 6,24,16,91 92,11 68,44 6,56,83 11,75,7 10,40,6 10,9 36,03,0

Section R .- Loans and Advances by Provincial Governments.

The Provincial Advance and Loan Account had its origin in 1888-89. The account as it was then constituted was a double account, (1) between the Central and the Provincial Governments, and (2) between the Provincial Government and the local body or other borrower. The funds from which these loans and advances were made by the Provincial Governments were treated as being provided by the Government of India from their balances. The Provincial Governments were charged interest at rates varying from $3\frac{1}{2}$ to $5\frac{1}{2}$ per cent. on the mean outstanding balances of loans at the beginning and the end of each year, while the interest actually received from the borrowers was credited to Provincial Revenues, any writes off of irrecoverable loans and advances being also charged to them.

- 2. With effect from the 1st April 1921, the entire responsibility for the financing of the Provincial Loan Account has been transferred to the Local Governments, the balances outstanding on this account on the 31st March 1921 being treated as assets of the Provincial Governments concerned. Such of the moneys relating to the old Provincial Loan Account as were not repaid out of Provincial balances before the 1st of April 1921 were treated as advances made by the Central to the Provincial Governments (see Account No. 86-A). These advances carry interest at rates calculated on the average rates carried by the total amounts owed on this account by different Governments, and are ordinarily repayable in annual instalments before the expiry of twelve years counting from 1921-22.
- 3. As explained in the note on Famine (page 466), all loans to cultivators from the new Famine Relief Fund are, with effect from the year 1928-29, made through the Provincial Loan Account by means of repayable advances from the fund.

96.—ACCOUNT of Loans and Advances by Provincial Governments, showing the amounts Advanced and Repaid during the year ended 31st March 1930, and the Balances of such Loans, etc., at the commencement and close of the year.

	Amount, 1st April 1929.	Amount Advanced.	Т.тат.	Amount Repairl.	Amount, Jist March 1930.	Amount of Interest received and credited to Revenue (See Account No. 44).
Government of Madras.	R	R	Pt.	Ħ	R	R
	,					
is to Presidency Corporations including ort Trusts	1,05,05,350	16,50,000	1,21,55,350	4,89,558	1,16,65,792	5,80,128
ıs to Mofussil Municipalities	1,02,11,079	13,53,714	1,15,64,793	4,86,120	1,10,78,678	5,53,069
ns to District and other Local Fund	42,36,755	5,87,975	48,24,720	6,34,404	41,90,266	2,28,151
is to Indian States, Land-holders and her Notabilities	1,344		1,341	995	879	47
ances to Cultivators	1,45,93,395	14,92,517	1,60,85,042	22,10,960	1,35,74,982	9,60,115
nnces under Special Laws	7,29,910	142	7,30,052	6,42,317	87,705	1,44,077
ns to Local Boards for Railway Cons- uction	13,84,374	•••	13,84,374	26,414	13,57,960	89,984
ellaneous Loans and Advances	41,74,647	9,91,079	51,05,726	5,45,421	46,20,305	2,79,950
Total .	4,58,36,854	60,75,457	5,19,12,811	50,36,279	4,68,76,032	28,35,824
Government of Bombay.						
as by the Bombay Development Departent	6,85,30,753	5,77,022	6,91,07,775	4,84,978	6,86,22,797	44,38,269
is to Presidency Corporations including ort Trusts	15,26,28,425	•••	15,26,28,425	57,78,069	14,68,52,356	84,60,595
18 to Mofussil Municipalities	43,54,477	4,93,950	48,48,427	1,89,658	46,58,769	1,77,276
as to District and other Local Fund	12,66,775	•••	12,66,775	36,860	12,29,915	67,141
ns to Indian States, Land-holders and her Notabilities	(a) 4,20,550	•	4,20,550	60,175	3,60,375	80,128
ances under Special Laws	59,840		59 , 8 4 0	38,445	21,895	23,941
ances to Cultivators	1,56,11,974	31,49,555	1,87,61,529	28,24,021	1,59,37,508	6,34,588
cellaneous Loans and Advances	54,89, 73 1	6,87,750	61,77,481	9,03,674	52,73,807	2,87,424
Total .	24,83,62,525	49,08,277	25,82,70,802	1,03,13,880	24,29,56,922	1,41,69,362
Carried over .	29,41,99,379	1,09,83,734	30,51,88,119	1,53,50.159	28,08,32,954	1,70,05,186

⁽a) Differs from the last year's closing balance by reason of correction since made.

No. 96.—ACCOUNT of Loans and Advances by Provincial Governments, showing the amounts Advanced and Repaid during the year ended 31st March 1930, and the Balances of such Loans, etc., at the commencement and close of the year—contd

	Amount, 1st April 1929,	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1030.	Amount of Interest received and credited to Revenue (See Account No. 42).
	R	R	R	R	R	R
Brought forward .	29,41,99,879	1,09,83,784	30,51,83,113	1,53,50,159	28,98,32,954	1.70,05,186
Government of Bengal.						
Loans to Mofussil Municipalities	26 02,948	4,32,000	30,34,948	2,90,155	27.41,793	1,38,512
Loans to Port Funds	(a) 3,01,261	1,50,(00	4.51,261	24,122	4,27,130	12,050
Loans to District and other Local Fund	(<i>a</i>) 20,44,466	20,000	20,64,466	63,705	20,00 761	81,933
Advances under Special Laws	2,86,622	23,562	3,10,184	77,068	2,33,116	5,533
Advances to Cultivators	(a) 15,28,774	7,06,238	22,35,012	6,69,958	15,65,054	87,158
Miscellaneous Loans and Advances	(a) 7,345	4,949	12,294	3,021	9,273	37 8
Total ,	67,71,416	18,36,749	81,08,165	11,28,029	60,80,136	3,25,863
Government of United Provinces,						
Loans to Mofussil Municipalities	2,02,48,117	5,99,888	2,08,48,005	6,27,261	2,02,20,744	6,80,88 7
Loans to District and other Local Fund Committees	(a) 1,11,677		1,14,677	8,600	1,06,077	6,820
Loans to Indian States, Land-holders and other Notabilities	27,35,762	***	27,35,762	1,65,118	25,70,644	1,48,163
Advances under Special Laws	1.44,859	•••	1,44,859	19,363	1,25,498	8 551
Advances to Cultivators	(α) 1,41,86,193	64,93,471	2,06,79,664	77,36,717	1,29,42.947	6,85,223
Miscellaneous Loans and Advances	17,78,6 12	16,500	17,95,132	8,75,035	9,20,097	1,20,935
Total .	8,92,08,240	71,09,859	4,63,18,099	94,32,094	3,68,86,005	16,50,579
Carried over .	84,01,79,035	1,94,30.342	35,96,09,377	2,59,10,282	33,86,99,095	1,89,81,628

⁽a) Differs from the last year's closing balance by reason of correction since made,

3. 96.—ACCOUNT of Loans and Advances by Provincial Governments, showing the amounts Advanced and Repaid during the year ended 31st March 1930, and the Balances of such Loans, etc., at the commencement and close of the year—contd.

	Amount, 1st April 1029.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1028.	Amount of Interest received and cledited to Revenue (See Account No. 42).
	£	R	R	R	n n	12
Brought forward .	34,01,79,035	1,94,30,842	85,96,09,377	2,59,10,282	33,36,99,035	1,89,81,628
Government of Punjab.	(a) 28,75,998	6,50,700	35,25,998	2,?5,949	32,90,64 9	1,98,645
ans to Indian States, Land-holders and other Notabilities	1,89,501		1,89,501	35,800	1,53,701	10,276
committees	5,00,612	?4,5 4 0	6,85,152	56,388	5 78,764	27,170
dvances to Cultivators	(a) 95,31,497	60,89,478	1,56,20,973	22,27,096	1,53,93,939	3,52,952
fiscellaneous Loans and Advances	(a) 4,89,837	5,31,980	10,21,817	3,89,744	6,32,073	29,480
Toral .	1,36,47,445	73,45,998	2,09,93,443	29,44,317	1,80,19,126	6,12,529
Government of Burma,	18,36,076	17,000	13,53,076	80,112	12,72,964	83,767
loans to Port Funds	48,40,050		43,40,030	2,02,188	41,37,862	2,89,678
coans to Indian States, Landholders and other Notabilities	5,000		5, GOO	905	4,095	250
coans to District and other Local Fund	58,14,072	62,026	58,76,098	40,071	58,86,027	3,47,506
Advances to Cultivators	32,14,434	17,88,977	49,53,411	19,22,142	30,31,269	3,67,094
discellaneous Loans and Advances	2,51,813	1,17,460	8,98,778	1,12,560	2,86,218	1,646
Total (1,49,90,945	19,35,463	1,69,26,408	28,57,978	1,45,69,430	10,89,941
Carried over	36,88,17,425	2,87,11,803	39,75,20,228	3,12,12,577	36,63,18,851	2,06,84,098

(4) Differs from the last year's closing balance by reason of correction since made.

No. 96.—ACCOUNT of Loans and Advances by Provincial Governments, showing the amounts Advanced and Repaid during the year ended 31st March 1930, and the Balances of such Loans, etc., at the commencement and close of the year—contd.

	Amount, 1st April 1929.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st Maich 1930.	Amount of Interest received an eredited to Revenue (See Account No. 42).
	R	H.	R	£	R	łŁ
Brought forward .	\$6,88,17,425	2,87,11,803	39,75,29,228	3,12,12,577	36,63,16,651	2,06,84,098
Government of Bihar and Orissa. Loans to Mofussil Municipalities	2,78,483	1,75,000	4,53,483	34,490	4,18,993	13,445
Loans to District and other Local Fund Committees	82,22,861	8,08,000	90,30,861	2,00,972	88,20,889	4,52,608
Advances under Special Laws	(a) 2,04,288	29,447	2 ,33,6 85	31,454	2,02,231	7,492
Advances to Cultivators	(b) 14,09,561	2,62,271	16,71,892	8,70,714	8,01,118	76,259
Miscellaneous Loans and Advances	14,900	, -	14,900	1,450	13,450	584
Total .	1,01,30,013	12,74,718	1,14,04,761	11,39,080	1,02,45,681	5,50,328
Government of Central Provinces and Berar. Leans to Mofussil Municipalities	24,62,070	1,85,000	26,47,070	1,48, 42	24,98,228	1,28,768
Leans to Indian States, Land-holders and other Netabilities	(<i>a</i>) 9,96,902		9,96,901	170	9,96,732	15,484
Advances to Cultivators	50,09,772	52,02,52 0	1,02,12,292	13,88,0 81	83,23,608	1,42,375
Miscellaneous Loans and Advances .	141	73,300	73,300	4,000	€9,300	***
Total .	84,68,744	64,60,820	1,39,29,564	15,41,696	1,23,87,868	2,86,627
Carried over .	88,74,16,212	3,54,47,341	42,28,63,553	,	38,89,70,200	2,15,21,053

(a) Differs from last year's closing balance by reason of correction since made.

16.—ACCOUNT of Loans and Advances by Provincial Governments, showing the amounts Advanced and Refaid during the year ended 31st Maich 1930, and the calances of such Loans, etc., at the commencement and close of the year—concid.

	Amount, 1st April 1949.	Amount Advanced.	Total.	Amount Repaid.	Amoust, 31st March 1950.	Amount of interest received and cleaned to Revenue (See Account No. 42).
	R	R	R	R	R	
Brought forward .	88,74,16,212	3,54,47,341	42,28,63,553	3, 38,08,858	38,89,70,200	2,15,21,053
}overnment of Assam.						
o Mofussil Municipalities • •	1,58,006	13,500	1,71,506	15,006	1,56,500	8,269
to District and other Local Fund	1,03,106	12,500	1,15,206	15,777	1,00,129	7,522
to Indian States, Land-holders and Notabilities	2,12,469	•••	2,12,469	21,868	1,90,601	10,747
ses to Cultivators	5,61,190	30,01,444	35,62,634	1,89,172	33,73,462	15,9€2
laneous Loans and Advances	32,313	მ ს,8 5 0	09,163	4,712	64,451	1,591
Total .	10,67,384	30,64,294	41,31,678	2,46,535	38,85,143	44,101
Shan States Federation.						
to Indian States, Laud-hoiders and ir Notabilities .	29,900	20,000	49,900	22,950	26,950	<i>(b)</i>
to District and other Local Fund	12,654	***	12,654	1,279	11,375	75)
Total .	42,554	20,000	62,554	24,229	38,325	759
GRAND TOTAL .	38,85,26,150	3, 85,31,635	42,70,57,785	3,41,64,117	39,28,93,668	2,15,66,003
				n		
stribution of Grand Total.	(a)					•
nment of Madras	(a) 4,58,36,854 (a)	60,75,457	5,19,12,311	50,36,279	4,68,76,032	28,35, 8 24
" Bombay	24,83,62,525	49,08,277	.25,32,70,802	1,03,13,880	24,29,56,922	1,41,69,362
" Bengal	67,71,416	13,36,749	81,08,165	11,28,029	69,80,136	3,2 5,863
" United Provinces	3,92,68,240 (a)	71,09,859	4,63,18,099	94,32,094	3,68,86,005	16,50,579
, "Punjab	1,36,47,445	73,45,998	2,09,93,448	29,44,317	1,80,49,126	6,12,52.
" " Burma	1,49,90,945	19,35,463	1,69,26,408	29,57,978	1,45,68,430	10,89,941
" Bihar and Orissa	1,01,80,043	12,74,718	1,14,04,761	11,39,080	1,02,65,681	5,50,828
" Central Provinces and Perar	84,68,744	54,60,820	1,39,29,564	15,41,696	1,23,87,868	2,86,627
A annua	10,67,384	30,64,294	41,31,678	2,46,535	38,85,143	44,191
,, ,, Assam	1					
States Federation	42,554	20,000	62,554	24,229	38,825	759

(a) Differs from last year's closing balance by reason of correction since made.
 (b) Free of interest.

Remittances between India and England.

The transactions brought under this Remittance head fall into three classes:—

- (1) Transactions put through by the agency of Government on behalf of third parties, chiefly His Majesty's Imperial Government, involving cash recoveries from or cash payments to them against corresponding payments or receipts in India on their behalf, such as recoverable expenditure incurred in India on account of the War Office or the Admiralty, and expenditure incurred in England on behalf of Local Funds, Indian States, etc.
- (2) Transactions which require final adjustment in the Indian Accounts. Such transactions mostly appear in the High Commissioner's accounts. With the gradual extension of the functions of the High Commissioner as agent to the Government of India, the number of transactions of this nature in the Secretary of State's accounts is gradually diminishing.
- (3) Cash remittances from India to England and vice versa of funds belonging to India. Under this class come.
 - (a) Sterling purchased in India.
 - (b) Sterling sold in India.
 - (c) Sterling taken over in London.
 - (d) Transfers through the Paper Currency Reserve, and
 - (e) Transfers through the Gold Standard Reserve.

Irrius (a) and (b) of class (3) have been fully explained in the note to Account No 98. Item (c) represents the proceeds of sterling loans raised in the London market by local authorities, etc, taken over by the Secretary of State against corresponding payments by the Government of India in India at the prevailing rate of exchange. The last two items represent, as the heads indicate, a transfer of funds from the Treasury balances to the Reserves in India or England against a corresponding withdrawal from the Reserves to the Treasury in England or India.

The details of transactions falling under classes (1) and (2) above are given in Account No. 97. The various descriptive heads under which these transactions are shown indicate their nature.

No. 97. -- ABSTRACT STATEMENT showing, in respect of Miscellaneous Accounts and the Balances unadjusted at

	UNADJUSTED	BALANCES.	
	ler Arai	L 1929.	
	Debits.	Credits.	
Part IAccount Current with the Secretary of State for India.	£	£	-
His Majesty's Imperial Government.		~	
Mulitary expenditure at Aden	,	2,045	3
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore			
Enlistment of Indian, for service in the Colomes	5,137	•••	
Payments in India on A. F O. 1706	491	***	
Payments in England on I. A., F. A. 602	36,364	***	
Effects of deceased Officers and men of the British Army		•••	
Additional Indian Troops lent for service at Hong Kong	•••	655	
Shanghai Defence Force	671	•••	
Funds for Command Paymaster, Aden	16,092	***	
Pensions issued in India on behalf of the War Office	11	8**	
Air Ministry—	(a) 18,241	•••	1
Military Expenditure at Aden			
Payments in India on A. F. O. 1706	288 5,528	•••	1
" " England on I. A. F. A. 602	•••	414	1
Expenditure in connection with the Air Ministry in Iraq	1,347	•••	1:
Funds supplied to the Royal Air Force, Iraq. Airship base at Karachi. Civil	-,02,	***	14
Ditto. Military	100		16
Funds for Command Accountant, Royal Air Force, Aden	***	2,191 	12
Admiralty— Admiralty Transports	26		
Advances in India on account of Naval Services (Civil) Ditto ditto (Military)	8,623	•••	. 19
Pensions issued in India on behalf of the Admiralty	2,658 (a)290	•••	$\frac{21}{22}$
oreign Office—			-
Lighting and Buoying the Persian Gulf Persian Gulf Radio Offices	•••	2	23
	•••	317	$\frac{1}{24}$
oard of Trade-			
Basses and Minicoy Light Dues Balances of Indian Shipping Masters' Accounts	2,586	765	25 26
Lighthouses in the Red Sen (Civil) Ditto (Military)	2,210		27
Expenditure in India on Transports	5,098		28 29
ndry Departments and Dominion Governments—			
Expenditure in connection with Dominion Officers Serving in Train	5,328		90
Postal and Money Order Transactions with the United Kingdom Postal and Money Order Transactions with Colonial Administrations	***	11,533	30 31
Pensions issued in India on hehalf of the Maje tr's Parameter G.	16,088	•••	32 33
Bills drawn in India on account of Emigration of Coolies and African Protec-	(a)2,998		34
Opium shipped to Hong Kong and the Struits Settlements Bils and Telegraphic Transfers drawn on India by the High Commissions for	5,900		35 36
National Health Insurance : Sale of Starons in India			37
Political Expenditure at Aden recoverable from the Colonial Office Unemployment Insurance. Sale of Stamps in India	•••	120 6,120	88 39
Miscellaneous (Civil)	2,739	105	40
Ditto (Military)	6,634		42
Total His Majesty's Imperial Government	139,629	23,857	

⁽a) Part of £10,5.9 shown in the previous year under the head " Pensions, etc., issued in India to efficers and men (Naval and Milliary) or their Celes Cault,

between India and England, the Transactions during the Year ended 31st March 1930, the commencement and close of that year.

- 1		Transactions	in 1929-30.		UNADJUSTED	BALANCES.
rem.	Іип	IA.	Ere	LAND.	Slat Marc	рн 1990.
No. or Leam.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Recents).	Debits.	Credits.
	£	£	£	£	æ	£
1	1,405	1,299		575	•••	2,519
2	19,874	22		19,780	5,209	••1
3	1,695	36	•••	540	1,604	
4	98,558	13		92,194	37,715	
5	•••	16,021	16,021			
6	1	6,899	7,069			48
7	8,757	7,009	•.	316	2010	
8	5,179	13,536		11,658		. 2
9	•••	11	•••			•••
10	42,850	•••	'	33,887	22,204	***
11	3,205	202		239	3,003	•••
12	1,879	1	•••	6,993	415	•••
13	***	6,424	6,424			•••
14	7,506	379	•••	6,811	1,633	•••
15 16	578,750 8 489		•••	573,750 3,489	•••	***
17 18	1,040 172,500	•••		2,106 172,500		***
19 20	43 69,419	•••		69 72,743		
21 22	36,095 1,082	•••	•••	11 408 1,092	5,302 26 :45 250	•••
23 24	2 2,960	2,655	••• •••	260	,	27
25	23	2,65°;	2,073			1,22
26 27	3 1 3 5,772	915 139	:::	3 297 6,579	1 517 1,264	•••
24 29	11,257	908	···	12,603	1,844	***
30	10.573	166		13,110	2,625	
31 32	414 8 45 617 133		404,000	617 133		13 17
34 34	42 44 3 10,427			43,0% 196c9	15 '80 2,756	***
35 36	73,752 556 - 01		•••	60.380 856.301	18 672	•••
37	15,000		·	22,500		7,50
38 39	24,169	178 1,127 256	254	22,305		5,39
40 41 42	301,52 4 3 4, 386	256 7,593 42,069	263 7 363 40 90 4	320 °95 21 °71	1°,074	16,63
! 	3,167,057	931,087	484,464	2,718,172	169,411	51,37

N. to W.—Debt, Deposits at d Adv. nces

No. 97---APSTRACT STATFMENT showing, in respect of Miscellaneous Accounts and the Balances unadjusted at

	UNADJUSTED	BALANCES.	
	let April	1929.	
	Debus.	Credits.	No of Item
	J.	£	
Brought torward .	139,629	28,857	
His Majesty's Indian Government in London.	-		
teer Remittance Transactions—			
Exchange Adjustments on Remittance Transactions			43
Superior Services (India) Family Pension Fund		 38	4.4
Effects of deceased Officers and Warrant Officers of the Indian Army		10	4
Remittances by Butish Soldiers for deposit in the Post Office Savings Bank or investment in British Securities	1	20 610	1
Indo-European Telegraphs . Remittances		•••	4
Remittances for payment by the India Office		247	4
Mission to the Court of Persia: Bills and Telegraphic Transfers		5,000	4
Missellaneous Pay and Pensions chargeable to Local Funds, etc		• • • •	5
Recoveries on account of allotments paid in India		•••	5
Expenses of Indian Cadets at Sandhurst		13	5
Sundry Provident Funds maintained in India		•••	5
Rohilkhund and Kumaon Railway—Interest on 4 per cent. Debenture Stock allocated to State Works		•••	54
Indian Mulitary Widows' and Orphans' Fund (Sterling Branch)	.	***	51
Opium Supplied to the Siamese Government		•••	5
Government of India Rupee Loans		•••	57
Miscellaneous —			"
Civil	32	•••	58
Muitary		13	51
			0.
Total. His Mairett's Indian Government in London.	32	25,931	
I HAL FARE I-ACCOUNT CURRENT WITH THE SECRETARY OF STATE	129,661	44,788	

ween India and England, the Transactions during the year ended 31st March 1930, commencement and close of that year—contd.

_	IND	IA.	LAND.	Sist March 1930.			
_	Debits (Payments).		Debits (Payments).				
_	Denits (Payments).	Oredits (Receipts).	Debus (Payments).	Credits (Receipts).	Debits.	Credits.	
	£	£	£	£	£		
	8,167,057	931,087	484,4ñ l	2,718,172	169,411	51,377	
	3	137	197	3			
	842	55,598	54,794				
		291	291			10	
			107.004			1.0 wolf	
	***	102,951 3,047	107,224 2,673	•••		16,237 374	
		1,347	1,413	•••		181	
		40,000	45,000				
		2,877	2,877			•••	
	52			52		,••	
	5	752	713	•••		47	
	815		•••	315		•••	
		27,246	27,246			•••	
		34,973	34,342	•••	,	631	
	361,922			361,922	•••	•••	
		148		-149		***	
	5,919	26 552	26,602 6,528	5,962 28,995	39 621	•••	
	29,547	6,446	0,020	20,000		•••	
		0					
		'					
	8.	A					
	898,605	302,365	309,840	: 97,101	100	17,58	
	3,565,662	1,233,452	794,304	3,115,273	170,071	68,95	

No. 97.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

	1	UNADJUSTED BA	ALANCES.			
-	. 187 April :	1029.	No. of Item.			
		Debits. Credits.				
		£	£			
Brought forward	ard .	139,661	49,788			
Part II-Account Current with the High Commission	ner					
for India. His Majesty's Indian Government in London.						
Security Printing Press				1		
Payment on account of the Sussex Trust Fund				2		
Stores for Medical Stores Depots and Workshops				3		
Stores for Ordnance Factories in India				4		
Stores for Royal Indian Navy				5		
Stores charged to Local Funds and Indian States		•••		6		
Stores for Provincial Governments' Commercial Undertakings				7		
Pay and Pensions chargeable to Local Funds, etc	,	***	•••	8		
Passage Advances to Government Officers (Civil)			•••	Ω		
Ditto ditto (Military)			***	10		
Advance. In account of Motor Cars and recoveries of such Advances (Civi	1)			31		
Ditto ditto ditto (Mili	itary) .		•••	12		
Purchase of Java Quinine				18		
Sale of Opium shipped to England			•••	14		
Publications supplied to India (Civil)		11	•••	15		
Ditto ditto (Military)		2	•••	16		
Concession Passages (Civil)		170	***	17		
Ditto (Military)			170] 18		
Sundry Provident Funds (Civil)			•••	19		
Ditto (Military)			•••) \ 20		
General Provident Fund (Civil)		1	***	21		
Ditto (Military)			•••	29		
Indian Civil Service Provident Fund		i	•••	25		
Commutation of Pensions Central (Civil)			•••	24		
,, ,, ,, (Military)			•••	25		
" " " (Provincial)			•••	26		
Stores for Grass Farms			***	20		
Stores for Dairy Farms			***	28		
Miscellaneous (Civil)		333*	• •	29		
" (Military)			7*	80		
TOTAL PART II-ACCOUNT CUEERNT WITH THE HIGH COMMISSIO	ner .	517*	177*	ı		
Total Account Cuerent between India and Engl.	AND .	140,178*	49,965*			
Direc in Ru	255					

between India and England, the Transactions during the Year ended 31st March 1930, the commencement and close of that Year—concld.

		TRANSACTIONS	IN 1920-80.	j	UNADJUSTED 1	BALANCES.	
	INI	DIA.	Ergl	AND,	318T MARCH 1630.		
TIO TO TOUT	Debits (Payments).	Ciedits (Receipts).	Debits (Payments).	Credits (Riccipts).	Debits,	Credits. £ 68,957	
	£ 3,565,662	£ 1 233,452	£ 794,304	£ 3,115,273	£ 170,071		
1	•••	103,198	103,198				
2		879	879		•••	٠.,	
В		96	96			••	
4	•••	8,200	8,200			•••	
5	441	69,059	69,059			**1	
6		25,164	25,164			•••	
7	•••	21,388	21,388			•••	
8	•••	27,521	27,521			•••	
0	•••	988	983	***		•••	
0	•••	200	200			•••	
1	6,983	13,884	13,884	6,989		6	
2	359	654	654	359			
8	•••	1,021	1,021			•••	
4	80,343		•••	80,343	•••	•••	
5		7,174	7,163			••	
d		719	733	•••	16	••	
7		34,918	34,761		13	٠.	
8	•••	897	567				
9	23,821	4,654	4,654	23,821		184	
o	1,454	10	10	1,461			
1	20,756	7,416	7,416	20,757		••	
2	700	4	4	700		•••	
3	20,009	424	424	20,009			
4		32,702	32,702	•••		•••	
5		14,917	14,917				
8		58,349	53,349				
7	•••	937	937			•••	
8	441	1,504	1,504		,	149	
9	119,918	21,266	21,284	122,908		3,23	
0	203,388	2,421	2,435	203,389	6	•••	
	477,141	455,059	455,107	480,739	35	3,24	
	4,042,803	1,688,511	1,249,411	8,596,012	170,106	72,20	
-	5,39,04,052*	2,25,18,497*	1,66 58,809	4,79,46,828			

Difference due to omission of fractions of pound.

Purchases and Sales of Sterling.

The requirements of the Home Treasury for payments of interest on debt, of leave salaries and pensions, for purchase of stores for India, etc., which were previously met by the sale of what were familiarly called 'Council Bills' or 'Councils' by the Secretary of State in London, are now met by the purchase of sterling by the Government of India in India from banks and firms on an approved list. These banks and firms arrange with their London agents by cable for the payment of the sterling sold to Government to the Imperial Bank of India in London for credit to the account of the Secretary of State at the Bank of England. The rupee payments made by the Government are met from their treasury balances with the Imperial Bank of India.

At times it may be necessary for the Government of India to replenish the treasury balances by transfers from the Paper Currency Reserve or the Gold Standard Reserve or to effect sales direct against these reserves. When this happens, the necessary adjustments as between the Treasury and the Paper Currency or the Gold Standard Reserve Accounts are effected in England.

Similarly, when sterling is sold to banks and firms in India in order to prevent exchange from falling below the lower gold point, the sale proceeds may be credited directly to the treasury balance or to the Paper Currency Reserve or the Gold Standard Reserve, as the case may be. The necessary payments of sterling in London against these sales are made from the source to which the sale proceeds have been credited in India. There were no sales of sterling during 1929-30.

Rupeey paid therefor.	1			i	;	ŧ				<u>.</u> ::
Amount of Sterling not realised by Secretary of State.	<u>پ</u>		•	:	: :	:				:
Rupees paid therefor,	## ## ·			10,14,33,227	1,24,36,427	9,00,43,086				20,39,11,720
Amount of Sterling.	cH.			7,563,000	929,000	6,723,000				15,215,000
Rupses paid therefor.	¢¥			10,14,33,227	1,24,35,427	9,00,43,066				20,39,11,720
Amount of S ering.	લ્મ			7,563,000	929,000	6,723,000				15,215,000
Rupes paid therefor,	#			:	•	i				:
Amount of Sterling not realised by Secretary of State.	લા			:	ŧ	;				
				•						TOTAL
		٠		•		•				N
				•		ng Karaelii.				
				Calcuita .	Madras	Bombay, (Inciudii	-Debt, Depos	ilts and A	dvances	- 3 , •

Rupess received Amount Projects neared in neighbor thereof. Sterling.	H. B.			:	:		,,,		·	
				:	:					
Rupeos received in respect t hereof.	¥	·			-	-	-			
				:	<u> </u>	•				
Amount of Sterling.	e 3			:	į	:				
Rapees received in respect thereof.	r#			:	ŧ	;				
Amount of Steriing.	ಈ			:	i	:				_ -
Buposs reselved in respect thereof	CE3			:	:	;		·	····	
Amount of Sterling.	ch.			:	: 	:				
					•					
	Buyees received Amount Empers teedved of in respect thereof Sterling.	Buyess reserved Amount Impress sectived in respect thereof Steriling. Thereof.	Ruposs received Amount Impress teedved of thereof thereof Sterling. Laterof. R	Buyess received Amount Impres 1 sectived of in respect thereof Steriling. H. A. A. A. A. A. A. A. A. A. A. A. A. A.	Amount of thereof sterling. Sterling. E. H. P. D. Repted in respect thereof sterling. E. H. P. D. R. R. R. R. R. R. R. R. R. R. R. R. R.	Amount Buyes rectred Amount in respect of thereof. Starling. £ B B £ £ B B	Amount Buyees reserved Amount Interest the factor of the f	Amount Buyes reseired Amount In respect Conf. Steriffig. \$\mathcal{E}\$	Amount Burges reserved Amount Daywas seedred Amount Sterling. Serling. B B B B B B B B B B B B B B B B B B B	Amount Buyes reciped Anount Dayses section and respect and thereof Secting. Secting. B. B. B. B. B. B. B. B. B. B. B. B. B. B